

Exhibit No.:
Issues: Allocations
Witness: Beverlee R. Agut
Sponsoring Party: Aquila Networks-L&P
Case No.: HR-

Before the Public Service Commission
of the State of Missouri

FILED

APR 28 2004

Direct Testimony

Missouri Public
Service Commission

of

Beverlee R. Agut

Exhibit No. 16
Case No(s). 88-2000-2003
Date 4/23/04 Rptr RE

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**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI
DIRECT TESTIMONY OF BEVERLEE R. AGUT
ON BEHALF OF AQUILA, INC.
D/B/A AQUILA NETWORKS-L&P
CASE NO. HR-_____**

1 Q. Please state your name and business address.

2 A. My name is Beverlee R. Agut and my business address is 10700 East 350 Highway,
3 Kansas City, Missouri

4 Q. By whom are you employed and in what capacity?

5 A. I am employed by Aquila, Inc. ("Aquila" or "Company") in the Networks Financial
6 Management group as Sr. Manager-Regulatory Accounting acting as a liaison between
7 the Financial Management and Regulatory Services groups and an advisor to the financial
8 systems groups.

9 Q. Please state your educational background and experience.

10 A. In 1986, I received a Bachelor of Science Degree in Business Administration with a major
11 in Accounting from Rockhurst University in Kansas City. I am a Certified Management
12 Accountant and a member of the Institute of Management Accountants. In 1976, I began
13 working for Missouri Public Service, now Aquila Networks-MPS ("MPS"), a division of
14 Aquila, and held various positions in the accounting and regulatory departments. In 1988,
15 I joined Kansas Public Service, previously a division of Aquila, as Manager of
16 Accounting and Regulatory Affairs. Since 1995, I have held various positions in Aquila's
17 Accounting, Regulatory Services, and Financial Management groups. I transferred to my
18 current position in June 2002.

19 Q. Have you previously testified before any regulatory bodies?

1 A. Yes. I have previously filed testimony before the Missouri Public Service Commission
2 (“Commission”), Kansas Corporation Commission, West Virginia Public Service
3 Commission, and Federal Energy Regulatory Commission.

4 Q. What is the purpose of your testimony in this proceeding?

5 A. The purpose of my testimony is to: 1) describe the process for allocating costs associated
6 with various centralized support functions along with the impact of these allocations on
7 the operations of Aquila Networks-L&P (“L&P”) and to sponsor the associated
8 centralized support function allocations relating to base test year Operations Adjustment
9 CS-16 and 2) describe the utility allocation factors developed for L&P and the purpose
10 and use of these allocation factors including the allocation factors used to allocate
11 operating and maintenance (“O&M”) expense at the L&P Lake Road Generating Station
12 between electric and industrial steam jurisdictions. Adjustment CS-16 is illustrated in
13 Schedule SKB-4 included with the direct testimony of Aquila witness Susan Braun for
14 L&P.

15 **CORPORATE COST ALLOCATIONS**

16 Q. Please explain the objective for allocating corporate costs to the Aquila operating
17 divisions and subsidiaries.

18 A. The Aquila cost allocation objective provides management with useful information to
19 control costs and provides a reasonable and consistent method for assigning costs to the
20 operating divisions and subsidiaries.

21 Q. What is the theory behind the Aquila allocation method?

22 A. The method was developed to assign the cost of a service to the specific Business Unit(s)
23 that drives that specific cost. A Business Unit is a strategic business unit, operational

1 group, or legal entity that requires its own (balanced) set of books because of regulatory
2 or legal requirements. Costs are either "directly assigned" to Business Units, allocated to
3 Business Units based upon a specific "cost driver" or allocated to Business Units based
4 upon the "Massachusetts Formula." The Aquila preference is to directly assign costs
5 wherever possible to facilitate the proper matching of costs to the appropriate Business
6 Units that utilize the service.

7 Q. Please describe in more detail the "directly assigned" method of charging costs to
8 Business Units.

9 A. From time to time, a department will provide a specific service to a specific Business
10 Unit. For example, the Aquila department entitled HR-UED ("Human Resources") may
11 place a newspaper ad in order to recruit prospective applicants for an open position. The
12 cost of this newspaper ad is then directly assigned to the Business Unit requesting this
13 service.

14 Q. Please explain in more detail a specific "cost driver" and provide an example of assigning
15 costs to Business Units based upon a "cost driver."

16 A. A cost driver has a direct cause and effect relationship to the costs incurred to provide a
17 specific service. The allocation of the corporate headquarters department entitled Payroll
18 is a good example of this concept. All payroll costs are allocated to the Business Units
19 receiving the service based upon the number of paychecks issued to employees of each
20 Business Unit. Allocating payroll costs to the Business Units based upon employee
21 paychecks issued, "cost driver," results in each Business Unit absorbing an appropriate
22 level of cost. Furthermore, by understanding what drives the costs, Aquila will be in a
23 better position to control those costs.

1 Q. Please describe the Massachusetts Formula and its use in the allocation of centralized
2 support function costs.

3 A. If common costs cannot be charged directly to a Business Unit or if a specific cost driver
4 is not determinable, then the Massachusetts Formula is used as a general allocator to
5 allocate common costs. The Massachusetts Formula consists of the arithmetic average of
6 payroll charged to expense, gross margin and net plant. These statistics are gathered for
7 each division and averaged together on a weighted basis.

8 Q. Please quantify the amount of common costs allocated to the business units using the
9 Massachusetts Formula.

10 A. For the year ended December 31, 2002, approximately 73% of the total allocation pool
11 dollars are allocated via a specific cost driver while the remaining 27% are allocated
12 using the Massachusetts Formula.

13 Q. How does Aquila assign costs to its international operations?

14 A. Costs to the international operations are assigned directly. Each employee on his or her
15 timesheet or business expense report direct charges any work performed for a foreign or
16 international unit, such as Canada. The costs assigned through timesheet reporting
17 include labor, fringe loadings, and an overhead loading factor designed to fully distribute
18 overhead costs associated with the individual's employment. The overhead loading
19 factor includes such costs as corporate headquarter building costs (e.g., depreciation),
20 information technology support costs, telecom costs, and human resource costs. There
21 are specific Business Unit chart field designations in the financial accounting system
22 structure that identify the foreign unit. These direct foreign unit costs are then

1 accumulated and billed to the foreign partners by the corporate international reporting
2 department.

3 Q. How often does Aquila make changes to its allocations drivers?

4 A. Aquila continually reviews the allocation process in order to ensure that costs are
5 properly assigned to the various Business Units so that their financial performance can be
6 properly measured. The statistics associated with the allocations drivers, e.g., the number
7 of paychecks issued, are updated annually based upon the actual historical experience of
8 the prior year. This ensures that the most accurate cost causative driver is in place with
9 the most recent statistical data. For most centralized corporate departments, there exists a
10 specific cost driver that results in the most accurate causative relationship to the Business
11 Unit being serviced. Operations Adjustment CS-16 included in Schedule SKB-4 for L&P
12 reflects the most current cost drivers and statistics available at the time this case was
13 prepared.

14 Q. Please describe how the allocation process works.

15 A. System allocations are performed and maintained in two groups: IBU ("Intra-Business
16 Unit") allocations and ESF ("corporate headquarters") allocations. Each month, the costs
17 incurred in designated centralized allocable departments that have not been directly
18 charged out are systematically processed in the PeopleSoft Financial Accounting System
19 based on the allocation drivers and statistics associated with the drivers as more fully
20 explained in the Aquila Corporate Cost Allocation Manual ("CAM"). The 2002 CAM
21 was included with Aquila's March 2003 Fully Distributed Costing Filing to the
22 Commission.

23 Q. Please describe Operations Adjustment CS-16.

1 A. Operations Adjustment CS-16 represents the “residual” ESF and IBU allocation pool
2 dollars allocated to L&P based on current allocation factors effective January 1, 2003 for
3 ESF and February 1, 2003 for IBU. The term residual refers to the net remaining pool
4 dollars that have not been adjusted by other Aquila witnesses in this application.
5 Following is a listing of items that are being addressed by other Aquila witnesses and
6 which are not included in Operations Adjustment CS-16. Reference can be made to
7 Schedule SKB-4 for L&P for a more complete adjustment description. Each Aquila
8 witness performed adjustments on allocated dollars following the same methodology as
9 outlined in my testimony and as utilized in Operations Adjustment CS-16.

10 1) Payroll (CS-5), Incentives (CS-6), Restructuring (CS-10), Miscellaneous Payroll
11 Costs (CS-83), Payroll Taxes (CS-85), Interest Charges, Income Taxes – Aquila witness
12 Ron Klote.

13 2) Employee Pensions and Benefits (CS-11), Property Taxes (CS-90), Depreciation
14 Expense (CS-95) – Aquila witness Stephanie Murphy.

15 3) TransUCU residual elimination (CS-56) – Aquila witness Lisa Starkebaum.

16 4) Dues and Donations (CS-60) and Advertising (CS-65) – Aquila witness Randy
17 Erickson.

18 Q. Besides adjusting the ESF and IBU allocated dollars to the current allocation factors, have
19 you made other adjustments to the pool dollars that were allocated to L&P during the test
20 year?

21 A. Yes. Contained in the test year ESF and IBU centralized support function groups are
22 costs pertaining to events surrounding Aquila’s negative financial results from our non-
23 regulated businesses. It is Aquila’s intention and desire to insulate the ratepayer from

1 these events and not pass any of these costs through in the cost of service to Aquila's
2 regulated utility customers. Aquila witness Keith Stamm further elaborates on this
3 subject.

4 Q. How were these costs identified for elimination?

5 A. The majority of these costs were retained in departments that did not allocate to any of
6 Aquila's regulated business units. However, I also performed a review of several ESF
7 and IBU departments that did allocate costs to L&P during the test year and removed
8 either entire departments' allocated residual amounts or other identified transactions
9 which should not be passed along to the ratepayer.

10 Q. Which test year allocated departments were removed from the allocations adjustment?

11 A. The departments entitled "Strategic Initiatives," "Capital Structure and Analysis-
12 Domestic," "Strategic Planning & Analysis," "Chief Executive Officer," "Chief Financial
13 Officer," and "UED Headquarters President" were removed from the allocations
14 adjustment. The first three departments were removed because their function during the
15 test period mainly focused on selling off business units. It is anticipated this type of work
16 will continue. With the resignation of Mr. Robert Green, Mr. Richard Green assumed
17 dual roles of Chairman and Chief Executive Officer. Therefore, it was proper to
18 eliminate the residual expenses in the separate Chief Executive Officer department. In
19 2002, the Chief Financial Officers, Messrs. Dan Streek and Rick Dobson, extensively
20 focused on maintaining the solvency of Aquila. It is anticipated this focus will continue
21 for at least a couple of years. With the restructure of Aquila's domestic utility operations
22 to a state based organization, the department entitled "UED (UtiliCorp Energy Delivery)
23 Headquarters President" was eliminated and it was therefore proper to eliminate the

1 residual expenses in this department. With the elimination of allocations from these six
2 departments and miscellaneous adjustments to other allocated departments,
3 approximately \$17.4 million was removed from the allocation pool and incorporated in
4 Operations Adjustment CS-16.

5 Q. What additional evidence on corporate cost allocations have you included?

6 A. As part of the settlement in MPS's last rate case, Case No. ER-2001-672, Aquila agreed
7 to create additional reports in support of direct and allocated costs. On August 16, 2002,
8 and again on May 15, 2003, I met with members of the Commission Staff and Office of
9 the Public Counsel to review reports we created for MPS and L&P as part of this
10 agreement. As part of this filing, I have included schedules in support of the allocated
11 costs to L&P for the base test year ended December 31, 2002. The following information
12 is included as part of my testimony, which also represents several of the reports created as
13 part of the agreement.

14 Schedule BRA-1 (L&P) - Statement of Allocated Charges for Balance Sheet Accounts

15 Schedule BRA-2 (L&P) - Statement of Allocated Charges for Income Statement
16 Accounts

17 Schedule BRA-3 (L&P) - Statement of ESF Allocated Charges by Department by
18 Resource

19 Schedule BRA-4 (L&P) - Statement of IBU Allocated Charges by Department by
20 Resource

21 In addition, I have included schedules summarizing the basis of the "ESF/IBU
22 Allocations Adjustment," Operations Adjustment CS-16.

23 Schedule BRA-5 - ESF Cost Allocations – Actuals Effective January 1, 2003. This

1 schedule lists the source departments (“pool”), the target business units, the allocation
2 driver, and the allocation percentages effective January 1, 2003.

3 Schedule BRA-6 - IBU Cost Allocations – Actuals Effective February 1, 2003. This
4 schedule lists the source IBU departments (“pool”), the target business units, the
5 allocation driver, and the allocation percentages effective February 1, 2003.

6 **UTILITY ALLOCATIONS**

7 Q. Do you know whether in prior L&P rate cases there was an additional electric allocation
8 for the industrial steam operations?

9 A. Yes, it is my understanding there was such an allocation. Schedule BRA-7 incorporates
10 the results of the industrial steam allocations. We’ve used and adopted the same O&M
11 steam allocation process approved and utilized by the Commission for the last several
12 years.

13 Q. What is the purpose of having an additional O&M steam allocation process?

14 A. Two separate products are produced at the L&P Lake Road Station: electricity for Aquila
15 Networks’ electric power grid, and process steam (referred to as “Industrial Steam”)
16 delivered to several industrial customers located near the Lake Road Station. The two
17 business operations are referred to as the electric and steam jurisdictions.

18 Q. Could you summarize how the O&M expense allocation process for L&P’s Lake Road
19 Station works?

20 A. Yes. Operations and maintenance expenses are first collected using a system of accounts
21 designed to separate the various costs between the two jurisdictions. Where possible,
22 different accounts are used to separate expenses between jurisdictions. There are many
23 instances, however, where shared functions are involved and it is not possible to separate

1 expenses simply by using different accounts. For those situations, expenses are placed in
2 shared, or common accounts that need to be allocated between the two jurisdictions using
3 a system of allocations factors.

4 Q. Is there any precedent established for how the allocable O&M expenses at the Lake Road
5 Station should be allocated between jurisdictions?

6 A. Yes. An agreement addressing the Lake Road steam/electric expense allocation
7 methodology was reached between St. Joseph Light & Power Company and other parties
8 in Commission Case No. EO-94-36. The Commission approved this agreement in 1994.

9 Q. What are the allocation factors that Aquila used to allocate the L&P Lake Road Station
10 O&M expenses?

11 A. A listing of all the allocation factors and their definitions is provided on Schedule BRA-8.

12 Q. Are these the same allocation factors that were used in the original allocation agreement?

13 A. Yes, except for updates that occur with the updating of rolling-average data and revisions
14 that occur due to changes in plant equipment or operations that affect O&M expense
15 allocations.

16 Q. Have any changes occurred to plant equipment or operation that have affected allocation
17 factors since the original allocation agreement in 1994?

18 A. Yes. Some of the more significant changes include: 1) Changes in industrial steam load
19 due in part to customers entering or exiting the system; 2) the retirement of Boiler 7, a
20 heat recovery steam generator ("HRSG") associated with combustion turbine 5; 3)
21 conversion of Lake Road to low sulfur western coal operation; 4) conversion of Boiler 6
22 from wet to dry fly ash handling—eliminating the fly ash component of settling pond
23 cleaning; and 5) termination of No. 6 fuel oil use in Boilers 1 – 5.

1 Q. Are there any new allocation factors related to O&M expenses that were not part of the
2 original allocation agreement?

3 A. Yes. There are three new allocation factors including the "Missouri Air Law Fee Factor,"
4 the "Total Plant #2 Oil Burn Allocation Factor," and the "Turbine 1-4 Extraction
5 Allocation Factor."

6 Q. Do you have any other comments regarding the O&M allocation process?

7 A. Yes. Per the merger agreement in Case No. EM-00-292, Aquila has been keeping
8 separate accounting ledgers for the L&P industrial steam operations. Implementation and
9 maintenance of the formal O&M expense allocation process described above is, however,
10 extremely tedious and time consuming on a monthly accounting basis. Thus, Aquila has
11 a proposal concerning this process.

12 Q. What is Aquila's proposal concerning the allocation process?

13 A. Aquila proposes keeping its accounting records for common electric O&M expenses in a
14 fashion similar to common electric and gas O&M expenses, i.e., no formal allocation
15 would be performed in the accounting system. Costs that can be assigned directly will be
16 kept in separate accounts, but those common costs that require allocations would only be
17 allocated in the context of a rate proceeding with allocation factors developed in the
18 manner outlined in the 1994 agreement.

19 Q. Does this conclude your direct testimony?

20 A. Yes.

Regulatory Report for					
BUSINESS UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
		(None)	0	174	174
		Postage and Delivery	0	(0)	0
		Legal Fees	0	0	0
1			0	174	174
101000					
101100					
101200					
102000					
104000					
105000					
106000		Labor Straight Time Non-Union	0	69	69
		Payroll Taxes Loading	0	4	4
		Benefits Loading	0	14	14
		COMPENSATED ABSENCES-LABOR	0	8	8
		COMPENSATED ABSENCES-BENEFITS	0	4	4
		P/R Tax Loading-Incent Non-Un	0	1	1
		Incentive Loading Non-Union	0	10	10
107000			0	110	110
108000					
111000					
111200					
114000					
114002					
115000					
115002					
118000					
119000					
119100					
119200					
121000					
121100					
122000					
122200					
123000					
123100					
124000					
128000					
128003					
128100					
128110					
128120					
131000					
132000					
134000					
135000					
136000					
141000					
142000					
143000					
144000					

Regulatory Report for					
BUSINESS_UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
145000					
146000					
151000					
152000					
152001					
154000					
155000					
156000					
158100					
		Labor Overtime Union	3	30	33
		Labor Straight Time Non-Union	51,710	26,192	77,901
		Lbr Straight Time Union	4,118	1,778	5,896
		Bonus/Commissions	495	78	573
		Labor Overtime Non-Union	0	2	2
		Incentive	0	2,627	2,627
		Materials Stores	0	14	14
		Other Materials	266	0	266
		Cellular Phone Costs	172	60	232
		Pagers	196	70	266
		Voice Tech Software Purchases	0	8	8
		TeleConferencing	15	12	27
		Other Communication Costs	7	0	7
		Software Costs/Maint/Licenses	0	581	581
		PC Supplies and Maintenance	0	5	5
		Comp Wrkstn Hardware/Supp/Main	0	54	54
		Other IT Costs	2,648	0	2,648
		Ind Dues/Fees/Subscript Tax Ded	317	8	326
		Ind Dues/Fees/Subscript Non Tax	30	0	30
		Office and Warehouse Supplies	1,398	646	2,044
		Postage and Delivery	1,788	162	1,951
		Janitorial Service	1	1	3
		Office and Equip Repair/Maint	0	23	23
		Printing Expenses	53	8	60
		MEALS for Bus Mtg - 100%Deduct	85	19	104
		Other Office Expenses	484	139	623
		Air Transportation	1,257	161	1,418
		Rental Car Expense	517	40	557
		Mileage Reimbursement	1,708	398	2,107
		Parking Fees	110	13	123
		MEALS - 50% Tax Deduct	1,624	532	2,156
		Lodging	2,120	157	2,277
		Other Travel	89	44	132
		Education/Seminar/Training Exp	1,219	159	1,378
		Employee Gifts & Awards	0	3	3
		Benefits AD&D Insurance	59	0	59
		Benefits Suggest One	27	3	29
		Benefits Great Pursuits	150	90	239
		Benefits Other	0	2	2
		Legal Fees	2,764	1,666	4,430
		Computer Fees	84	0	84
		Consulting Fees	-0	429	429
		Temp Employee Services	5,610	407	6,017
		Other Outside Services	1	3	4
		Interview Expenses	947	356	1,303
		Job Placement Advertising	1,339	1	1,340
		Other Personnel Services	4	4	7

Regulatory Report for					
BUSINESS UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
		Vehicle Loading	13	0	13
		Payroll Taxes Loading	3,288	2,094	5,381
		Benefits Loading	11,724	5,696	17,420
		COMPENSATED ABSENCES-LABOR	7,175	3,550	10,725
		COMPENSATED ABSENCES-BENEFITS	3,071	1,526	4,596
		P/R Tax Loading-Incent Non-Un	641	18	659
		Incentive Loading Non-Union	7,447	185	7,632
		Incentive Loading- Union	5	3	7
		P/R Tax Loading- Incent Union	0	1	2
163000			116,777	50,058	166,835
164100					
165000					
166000					
167000					
171000					
172000					
173000					
174000					
181000					
182200					
182300					
182301					
182303					
183100					
183200					
		Labor Overtime Union	3	0	3
		Labor Straight Time Non-Union	130,862	58,804	189,666
		Lbr Straight Time Union	119	0	119
		Labor Overtime Non-Union	1	1	2
		Materials Purchased Storekeepr	202	0	202
		Purchase Land/Land Rights	0	128	128
		Other Materials	4	0	4
		Long Distance Costs	0	53	53
		Cellular Phone Costs	524	20	544
		Pagers	43	1	44
		Software Costs/Maint/Licenses	440	0	440
		PC Supplies and Maintenance	32	0	32
		Other IT Costs	188	188	376
		Ind Dues/Fees/Subscript Tax Ded	55	1	56
		Ind Dues/Fees/Subscript Non Tax	0	1	1
		Postage and Delivery	2	0	2
		Printing Expenses	14	1	16
		MEALS for Bus Mtg - 100%Deduct	11	12	23
		Other Office Expenses	505	170	676
		Air Transportation	1,486	396	1,882
		Rental Car Expense	338	115	453
		Mileage Reimbursement	3,882	1,103	4,984
		Parking Fees	28	3	31
		MEALS - 50% Tax Deduct	762	327	1,089
		Lodging	866	313	1,179
		Entertainment	10	0	10
		Other Travel	39	19	58
		Education/Seminar/Training Exp	322	188	510
		Benefits Other	44	10	54
		Engineering Fees	4,918	0	4,918

Regulatory Report for					
BUSINESS_UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
		Consulting Fees	3,102	2,939	6,040
		Other Outside Services	2	0	2
		Vehicles Fuel	0	7	7
		Vehicle Loading	3	0	3
		Payroll Taxes Loading	7,634	4,015	11,649
		Benefits Loading	27,497	12,147	39,644
		COMPENSATED ABSENCES-LABOR	16,822	7,534	24,356
		COMPENSATED ABSENCES-BENEFITS	7,199	3,237	10,437
		P/R Tax Loading-Incent Non-Un	1,628	76	1,704
		Incentive Loading Non-Union	18,885	840	19,725
		Incentive Loading- Union	0	0	0
184000			228,469	92,653	321,122
184003					
184009					
184016					
185000					
186000					
186001					
186002					
186003					
186020					
188000					
189000					
190000					
191000					
199999					
201000					
204000					
205000					
206000					
207000					
210000					
211000					
213000					
214000					
216000					
216100					
217000					
221000					
222000					
224000					
227000					
228100					
228200					
228300					
228400					
229000					
231000					
232000					
232044					
232045					

Regulatory Report for					
BUSINESS_UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
233000		(None)	(13,101,976)	(14,672,109)	(27,774,085)
234000			(13,101,976)	(14,672,109)	(27,774,085)
235000					
236000					
237000					
238000					
239000					
241000					
242000					
242027					
242032					
242033					
242034					
242047					
242048					
242049					
243000					
252000					
253000					
253001					
253008					
253017					
253020					
254000					
255000					
255001					
281000					
282000					
283000					
439000					
TOTAL			-12756730.02	-14529200.4	-27285930.42

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
400001			
	2000	Depreciation/Depletion	1,229,049
403000			1,229,049
403001			
	2100	Amortization	51,007
404000			51,007
	2100	Amortization	3,632
404300			3,632
	2100	Amortization	2,250
405000			2,250
406000			
407000			
	1702	FICA (OASDI)	254,739
	1704	FUTA	5,311
	1705	SUTA	2,555
	1708	Medicare	95,355
	1707	Other Payroll Taxes	(277,751)
	1708	Education/Seminar/Training Exp	14
	1799	Benefits Other	0
	2200	Property Tax	61,387
	2202	City/County Tax	(52,754)
	2203	State and Local Use Tax	1
	2205	Sales Tax	1
	2209	Business/Occupation Tax & Lic	9
	2210	Real & Personal Property Tax	127
	2299	Other Taxes	11
	9005	A&G Loading	(3,874)
	9100	Payroll Taxes Loading	259,645
	9106	P/R Tax Loading-Incent Non-Un	26,012
	9114	P/R Tax Loading- Incent Union	45
408100			370,834
	1799	Benefits Other	0
	9100	Payroll Taxes Loading	(0)
408200			(0)
	2204	Income Tax	(9,160)
409100			(9,160)
	2204	Income Tax	(2,217)
409101			(2,217)
409200			
409201			
409300			
	2204	Income Tax	9,302
410100			9,302
410200			
	2204	Income Tax	1,885
411100			1,885
411200			
411400			
412000			
413000			
415000			
416000			
	(None)	(None)	(2,372)
417000			(2,372)
	(None)	(None)	(227)
	1001	Labor Straight Time Non-Union	527,361
	1002	Lbr Straight Time Union	14,150
	1003	Bonus/Commissions	2,314
	1006	Labor Overtime Non-Union	28
	1091	Severance	3,407
	1099	Labor Other	2

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1200	Local Phone Service	1
	1201	Long Distance Costs	4
	1202	Cellular Phone Costs	43
	1203	Pagers	4
	1225	TeleConferencing	27
	1301	Software Costs/Maint/Licenses	31
	1304	Comp Wrkstn Hardware/Supp/Main	1
	1400	Ind Dues/Fees/Subscript Tax Ded	2
	1403	Office and Warahouse Supplies	0
	1404	Postage and Delivery	7
	1411	Printing Expenses	1
	1413	Co Dues/Fees/Subscript Tx Ded	39
	1419	MEALS for Bus Mtg - 100%Deduct	72
	1499	Other Office Expenses	52
	1600	Air Transportation	60
	1601	Rental Car Expense	37
	1602	Mileage Reimbursement	215
	1603	Parking Fees	7
	1604	MEALS - 50% Tax Deduct	88
	1605	Lodging	138
	1699	Other Travel	11
	1708	Education/Seminar/Training Exp	115
	1709	401K Employer Share	(4)
	1713	Employee Gifts & Awards	0
	1724	Relocation Expenses	192
	1729	Benefits Great Pursuits	121
	1798	BENEFITS LOADINGS	0
	1799	Benefits Other	0
	1800	Legal Fees	34
	1809	Consulting Fees	1,721
	1899	Other Outside Services	10
	1903	Handouts/Brochures/Collateral	6
	1905	Business Promotion	1,118
	1906	Promotional Entertainment	59
	2499	Other Contributions	0
	2700	Vehicles Fuel	0
	3300	Interview Expenses	8
	9004	Vehicle Loading	81
	9005	A&G Loading	(0)
	9100	Payroll Taxes Loading	34,788
	9102	Benefits Loading	113,672
	9103	COMPENSATED ABSENCES-LABOR	(507,517)
	9104	COMPENSATED ABSENCES-BENEFITS	(217,226)
	9106	P/R Tax Loading-Incent Non-Un	(40)
	9112	Incentive Loading Non-Union	(665)
	9113	Incentive Loading- Union	23
	9114	P/R Tax Loading- Incent Union	9
	9115	Clearing 184001 FERC 922	(0)
	9118	Clearing 184001 FERC 925	(0)
	9200	FDC Load Corp Services	16
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	10
	9205	FDC Load IT Assets	4
	9211	FDC ESF Alloc Load USU	591
	9220	FDC USU Alloc Load	1,218
417100			(23,782)
417199			
	(None)	(None)	(2,544)
418000			(2,544)
418001			
418002			
418003			
418100			

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	3099	Other Interest	(368)
419000			(368)
419100			
	(None)	(None)	1,164
421000			1,164
	(None)	(None)	(874)
421100			(874)
	1600	Air Transportation	444,751
421200			444,751
425000			
	1410	Safety and Medical Supplies	3
	1419	MEALS for Bus Mtg - 100%Deduct	3
	1499	Other Office Expenses	275
	1604	MEALS - 50% Tax Deduct	1
	1605	Lodging	1
	1606	Entertainment	1
	1708	Education/Seminar/Training Exp	81
	1905	Business Promotion	53
	1906	Promotional Entertainment	9
	2400	Charitable Contributions	12,172
	2402	Social & Community Gifts	3,711
	2499	Other Contributions	743
426100			17,052
426200			
426300			
	1001	Labor Straight Time Non-Union	84
	1203	Pagers	4
	1419	MEALS for Bus Mtg - 100%Deduct	2
	1499	Other Office Expenses	173
	2401	Political Contributions	5,916
	2402	Social & Community Gifts	183
	2403	Lobbying Contributions/Gifts	1,666
	2499	Other Contributions	591
	3304	Diversity Expenses	14
	9102	Benefits Loading	18
	9103	COMPENSATED ABSENCES-LABOR	11
	9104	COMPENSATED ABSENCES-BENEFITS	5
	9112	Incentive Loading Non-Union	0
426400			8,666
	1600	Air Transportation	0
	1602	Mileage Reimbursement	16
	1604	MEALS - 50% Tax Deduct	4
	1605	Lodging	36
	2502	A/R Sales Program Fees	17,118
	2599	Other Financing Charges	326
426500			17,500
	3099	Other Interest	9,742
427000			9,742
428000			
428100			
429000			
	3002	Capital Charges	944,190
430000			944,190
	3099	Other Interest	251,338
431000			251,338
	3000	AFUDC	(812)
432000			(812)
434000			
435000			
437000			
438000			
440000			

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
440001			
442000			
442001			
444000			
445000			
447000			
447010			
447030			
448000			
449000			
449100			
	(None)	(None)	0
450000			0
451000			
453000			
	(None)	(None)	(40,753)
454000			(40,753)
	(None)	(None)	(1,419)
456000			(1,419)
456001			
480000			
480001			
481000			
482000			
483000			
484000			
	(None)	(None)	0
487000			0
488000			
489000			
490000			
492000			
493000			
	(None)	(None)	(22)
495000			(22)
496000			
	1001	Labor Straight Time Non-Union	36,818
	1101	Materials Purchased Storekeepr	101
	1201	Long Distance Costs	(27)
	1202	Cellular Phone Costs	479
	1225	TeleConferencing	274
	1403	Office and Warehouse Supplies	1,215
	1404	Postage and Delivery	10
	1419	MEALS for Bus Mtg - 100%Deduct	160
	1499	Other Office Expenses	86
	1600	Air Transportation	141
	1601	Rental Car Expense	26
	1602	Mileage Reimbursement	239
	1603	Parking Fees	2
	1604	MEALS - 50% Tax Deduct	618
	1605	Lodging	171
	1606	Entertainment	39
	1699	Other Travel	9
	1708	Education/Seminar/Training Exp	465
	1809	Consulting Fees	82
	1817	Temp Employee Services	2
	1819	On-Line Service Fees	399
	2700	Vehicles Fuel	14
	9103	COMPENSATED ABSENCES-LABOR	5,287
	9112	Incentive Loading Non-Union	689
	9220	FDC USU Alloc Load	217

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
500000			47,517
501000			
501030			
502000			
504100			
504200			
504300			
504400			
505000			
	1404	Postage and Delivery	0
	1602	Mileage Reimbursement	5
506000			5
507000			
	1805	Environmental Fees	6
509000			8
510000			
	1101	Materials Purchased Storekeepr	16
511000			16
512000			
513000			
514000			
	1000	Labor Overtime Union	65
	1001	Labor Straight Time Non-Union	8,310
	1002	Lbr Straight Time Union	131
	1199	Other Materials	4
	1201	Long Distance Costs	53
	1419	MEALS for Bus Mtg - 100%Deduct	19
	1499	Other Office Expenses	544
	1601	Rental Car Expense	5
	1602	Mileage Reimbursement	59
	1604	MEALS - 50% Tax Deduct	72
	1605	Lodging	262
	1889	Other Travel	4
	1708	Education/Seminar/Training Exp	341
	1906	Promotional Entertainment	305
	2700	Vehicles Fuel	30
	2706	Vehicle Maint & Repair - Labor	2
	2901	Retirements	(50)
	3405	Ground Transportation	12
	9103	COMPENSATED ABSENCES-LABOR	1,218
	9211	FDC ESF Alloc Load USU	45
	9220	FDC USU Alloc Load	183
546000			11,613
547000			
547030			
	1800	Legal Fees	16,828
548000			16,828
	1001	Labor Straight Time Non-Union	13,153
	1002	Lbr Straight Time Union	6
	1006	Labor Overtime Non-Union	20
	1201	Long Distance Costs	54
	1202	Cellular Phone Costs	19
	1203	Pagers	3
	1225	TeleConferencing	88
	1226	Local Exchange Carrier Circuit	16
	1304	Comp Wrkstn Hardware/Supp/Main	7
	1404	Postage and Delivery	18
	1419	MEALS for Bus Mtg - 100%Deduct	43
	1499	Other Office Expenses	81
	1602	Mileage Reimbursement	56
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	23

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1800	Legal Fees	3,024
	1804	Computer Fees	7,792
	1809	Consulting Fees	11,907
	1819	On-Line Service Fees	297
	1899	Other Outside Services	93
	9103	COMPENSATED ABSENCES-LABOR	1,898
	9200	FDC Load Corp Services	10
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	6
	9205	FDC Load IT Assets	2
	9210	FDC ESF Alloc Load AEC	18
	9211	FDC ESF Alloc Load USU	28
	9220	FDC USU Alloc Load	429
549000			39,095
550000			
551000			
552000			
553000			
554000			
555000			
555030			
	1001	Labor Straight Time Non-Union	215,744
	1002	Lbr Straight Time Union	(1,327)
	1008	Labor Overtime Non-Union	45
	1200	Local Phone Service	318
	1201	Long Distance Costs	212
	1202	Cellular Phone Costs	195
	1203	Pagers	125
	1205	Data Communications	265
	1230	Cellular Data Costs	3
	1403	Office and Warehouse Supplies	654
	1404	Postage and Delivery	2
	1407	Equipment & Storage Rent/Lease	166
	1411	Printing Expenses	184
	1419	MEALS for Bus Mtg - 100%Deduct	387
	1499	Other Office Expenses	373
	1600	Air Transportation	1,010
	1601	Rental Car Expense	307
	1602	Mileage Reimbursement	570
	1603	Parking Fees	61
	1604	MEALS - 50% Tax Deduct	383
	1605	Lodging	877
	1606	Entertainment	27
	1699	Other Travel	18
	1708	Education/Seminar/Training Exp	1,093
	1819	On-Line Service Fees	6,834
	1825	Contractor Payments-Equipment	10,079
	1904	Business Gifts	118
	1906	Promotional Entertainment	153
	2700	Vehicles Fuel	8
	9103	COMPENSATED ABSENCES-LABOR	31,091
	9112	Incentive Loading Non-Union	(6,448)
	9210	FDC ESF Alloc Load AEC	19
556000			263,551
	1000	Labor Overtime Union	0
	1001	Labor Straight Time Non-Union	31,586
	1002	Lbr Straight Time Union	296
	1090	Incentive	(20,037)
	1091	Severance	19,874
	1099	Labor Other	1,864
	1201	Long Distance Costs	21
	1202	Cellular Phone Costs	(9)
	1203	Pagers	17

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1225	TeleConferencing	76
	1226	Local Exchange Carrier Circuit	85
	1301	Software Costs/Maint/Licenses	271
	1302	PC Supplies and Maintenance	70
	1304	Comp Wrkstn Hardware/Supp/Main	80
	1403	Office and Warehouse Supplies	5
	1404	Postage and Delivery	25
	1410	Safety and Medical Supplies	41
	1411	Printing Expenses	138
	1419	MEALS for Bus Mtg - 100%Deduct	66
	1499	Other Office Expenses	52
	1600	Air Transportation	338
	1601	Rental Car Expense	25
	1602	Mileage Reimbursement	99
	1603	Parking Fees	19
	1604	MEALS - 50% Tax Deduct	323
	1605	Lodging	240
	1606	Entertainment	79
	1699	Other Travel	5
	1800	Legal Fees	3,739
	1809	Consulting Fees	7,250
	1819	On-Line Service Fees	108
	1821	Contr Payments - Labor	361
	1899	Other Outside Services	678
	2700	Vehicles Fuel	4
	3099	Other Interest	7,801
	3405	Ground Transportation	9
	9100	Payroll Taxes Loading	(1)
	9102	Benefits Loading	(2)
	9103	COMPENSATED ABSENCES-LABOR	4,612
	9104	COMPENSATED ABSENCES-BENEFITS	(0)
	9112	Incentive Loading Non-Union	(8,907)
	9200	FDC Load Corp Services	38
	9201	FDC Load HR ESF	6
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	23
	9205	FDC Load IT Assets	8
	9211	FDC ESF Alloc Load USU	108
	9220	FDC USU Alloc Load	641
557000			52,105
	1001	Labor Straight Time Non-Union	190
	1800	Legal Fees	127
	1605	Environmental Fees	1
	9103	COMPENSATED ABSENCES-LABOR	24
560000			342
	1001	Labor Straight Time Non-Union	97,413
	1002	Lbr Straight Time Union	245
	1199	Other Materials	4
	1201	Long Distance Costs	28
	1202	Cellular Phone Costs	219
	1411	Printing Expenses	4
	1419	MEALS for Bus Mtg - 100%Deduct	14
	1499	Other Office Expenses	572
	1600	Air Transportation	935
	1601	Rental Car Expense	342
	1602	Mileage Reimbursement	1,426
	1603	Parking Fees	41
	1604	MEALS - 50% Tax Deduct	314
	1605	Lodging	728
	1699	Other Travel	6
	1708	Education/Seminar/Training Exp	123
	1800	Legal Fees	515
	1819	On-Line Service Fees	3,689
	1899	Other Outside Services	2,289
	2700	Vehicles Fuel	6

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9103	COMPENSATED ABSENCES-LABOR	12,516
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	47
	9220	FDC USU Alloc Load	67
561000			121,542
562000			
	1899	Other Outside Services	3,621
563000			3,621
564000			
565000			
	1001	Labor Straight Time Non-Union	51,279
	1002	Lbr Straight Time Union	113
	1003	Bonus/Commissions	147
	1006	Labor Overtime Non-Union	72
	1090	Incentive	(119)
	1091	Severance	7,073
	1099	Labor Other	1,480
	1100	Materials Stores	1
	1101	Materials Purchased Storekeepr	1
	1104	Materials Small Equip & Tools	518
	1199	Other Materials	25
	1200	Local Phone Service	9
	1201	Long Distance Costs	254
	1202	Cellular Phone Costs	373
	1203	Pagers	130
	1208	Voice Tech Hardware Purch	2
	1212	Toll Free, Dedicated	456
	1213	Toll Free, Switched	3
	1217	Long Distance, Dedicated	85
	1218	Long Distance, Switched	72
	1225	TeleConferencing	267
	1228	Local Exchange Carrier Circuit	15
	1299	Other Communication Costs	(148)
	1301	Software Costs/Maint/Licenses	25
	1302	PC Supplies and Maintenance	3
	1304	Comp Wkstn Hardware/Supp/Main	63
	1402	Maps Charts and Logs	1
	1403	Office and Warehouse Supplies	452
	1404	Postage and Delivery	159
	1405	Utilities	18
	1406	Janitorial Service	1,107
	1410	Safety and Medical Supplies	1
	1411	Printing Expenses	165
	1418	Economic Development Costs	24
	1419	MEALS for Bus Mtg - 100%Deduct	87
	1499	Other Office Expenses	258
	1600	Air Transportation	421
	1601	Rental Car Expense	195
	1602	Mileage Reimbursement	1,005
	1603	Parking Fees	40
	1604	MEALS - 50% Tax Deduct	798
	1605	Lodging	562
	1606	Entertainment	45
	1607	Entertain Customers Europe	0
	1698	Unused Airline Ticket Refunds	(1)
	1699	Other Travel	32
	1708	Education/Seminar/Training Exp	487
	1800	Legal Fees	6,257
	1801	Accounting Services	46
	1809	Consulting Fees	544
	1817	Temp Employee Services	100
	1819	On-Line Service Fees	18
	1824	3rd Party Insurance Admin	1
	1899	Other Outside Services	400

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	2700	Vehicles Fuel	3
	2799	Vehicles Other	0
	3300	Interview Expenses	1
	3301	Outplacement Services	0
	3405	Ground Transportation	4
	9004	Vehicle Loading	20
	9103	COMPENSATED ABSENCES-LABOR	6,884
	9112	Incentive Loading Non-Union	(512)
	9113	Incentive Loading- Union	0
	9200	FDC Load Corp Services	2
	9201	FDC Load HR ESF	0
	9202	FDC Load Telecom	0
	9203	FDC Load End User Support	2
	9204	FDC Load Network Services	2
	9205	FDC Load IT Assets	1
	9211	FDC ESF Alloc Load USU	22
	9220	FDC USU Alloc Load	30
566000			81,859
	1407	Equipment & Storage Rent/Lease	2,650
	2704	Vehicles Rent and Leases	4
567000			2,654
	1001	Labor Straight Time Non-Union	3,387
	9103	COMPENSATED ABSENCES-LABOR	434
	9112	Incentive Loading Non-Union	(0)
568000			3,821
569000			
	1001	Labor Straight Time Non-Union	3,028
	1202	Cellular Phone Costs	29
	1419	MEALS for Bus Mtg - 100%Deduct	1
	1499	Other Office Expenses	8
	1600	Air Transportation	530
	1601	Rental Car Expense	3
	1602	Mileage Reimbursement	110
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	129
	1605	Lodging	239
	1699	Other Travel	3
	1815	Constr Fee/Contractor Pymts	52
	2700	Vehicles Fuel	0
	9103	COMPENSATED ABSENCES-LABOR	388
	9112	Incentive Loading Non-Union	(0)
570000			4,521
	1001	Labor Straight Time Non-Union	1,274
	1106	Purchase Land/Land Rights	2
	1201	Long Distance Costs	(4)
	1202	Cellular Phone Costs	13
	1203	Pagers	0
	1499	Other Office Expenses	6
	1601	Rental Car Expense	1
	1602	Mileage Reimbursement	44
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	20
	1605	Lodging	8
	1699	Other Travel	(1)
	1814	Tree Trimming Fees	17
	9103	COMPENSATED ABSENCES-LABOR	163
	9112	Incentive Loading Non-Union	0
571000			1,543
572000			
	1001	Labor Straight Time Non-Union	2,235
	1106	Purchase Land/Land Rights	186
	1202	Cellular Phone Costs	12
	1301	Software Costs/Maint/Licenses	1
	1403	Office and Warehouse Supplies	611

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1404	Postage and Delivery	49
	1405	Utilities	142
	1406	Janitorial Service	1,674
	1408	Office and Equip Repair/Maint	156
	1411	Printing Expenses	0
	1419	MEALS for Bus Mtg - 100%Deduct	0
	1499	Other Office Expenses	359
	1600	Air Transportation	11
	1601	Rental Car Expense	1
	1602	Mileage Reimbursement	68
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	40
	1605	Lodging	45
	1699	Other Travel	1
	1809	Consulting Fees	6
	1899	Other Outside Services	5,057
	9103	COMPENSATED ABSENCES-LABOR	294
	9112	Incentive Loading Non-Union	(0)
	9211	FDC ESF Alloc Load USU	60
	9220	FDC USU Alloc Load	86
573000			11,094
	1001	Labor Straight Time Non-Union	18,159
	1002	Lbr Straight Time Union	205
	1006	Labor Overtime Non-Union	14
	1201	Long Distance Costs	53
	1202	Cellular Phone Costs	137
	1301	Software Costs/Maint/Licenses	3
	1403	Office and Warehouse Supplies	9
	1404	Postage and Delivery	14
	1411	Printing Expenses	25
	1419	MEALS for Bus Mtg - 100%Deduct	5
	1499	Other Office Expenses	28
	1601	Rental Car Expense	60
	1602	Mileage Reimbursement	311
	1604	MEALS - 50% Tax Deduct	127
	1605	Lodging	82
	1699	Other Travel	2
	1724	Relocation Expenses	80
	1800	Legal Fees	927
	1805	Environmental Fees	7
	1817	Temp Employee Services	34
	1899	Other Outside Services	36
	1905	Business Promotion	0
	1906	Promotional Entertainment	18
	2700	Vehicles Fuel	4
	9004	Vehicle Loading	2
	9102	Benefits Loading	125
	9103	COMPENSATED ABSENCES-LABOR	2,112
	9104	COMPENSATED ABSENCES-BENEFITS	33
	9112	Incentive Loading Non-Union	(243)
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	5
	9220	FDC USU Alloc Load	7
580000			22,382
	1000	Labor Overtime Union	230
	1001	Labor Straight Time Non-Union	19,185
	1002	Lbr Straight Time Union	4,115
	1096	Labor Callout Union	18
	1817	Temp Employee Services	678
	9103	COMPENSATED ABSENCES-LABOR	3,112
	9112	Incentive Loading Non-Union	(0)
	9211	FDC ESF Alloc Load USU	836
	9220	FDC USU Alloc Load	1,190
581000			29,363

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
582000			
	1001	Labor Straight Time Non-Union	3,862
	1201	Long Distance Costs	9
	1202	Cellular Phone Costs	18
	1602	Mileage Reimbursement	5
	1604	MEALS - 50% Tax Deduct	5
	9103	COMPENSATED ABSENCES-LABOR	494
583000			4,394
	1404	Postage and Delivery	0
	1815	Constr Fee/Contractor Pymts	23
	1899	Other Outside Services	20
584000			44
585000			
	1000	Labor Overtime Union	93
	1002	Lbr Straight Time Union	264
	1101	Materials Purchased Storekeepr	2,732
	1199	Other Materials	140
	1202	Cellular Phone Costs	162
	1230	Cellular Data Costs	4
	1604	MEALS - 50% Tax Deduct	14
	9004	Vehicle Loading	52
	9103	COMPENSATED ABSENCES-LABOR	46
	9113	Incentive Loading- Union	0
586000			3,507
	1006	Labor Overtime Non-Union	24
	1101	Materials Purchased Storekeepr	119
	9103	COMPENSATED ABSENCES-LABOR	3
587000			146
	1000	Labor Overtime Union	96
	1001	Labor Straight Time Non-Union	174,656
	1002	Lbr Straight Time Union	5,153
	1003	Bonus/Commissions	1,453
	1006	Labor Overtime Non-Union	1,942
	1090	Incentive	(773)
	1091	Severance	85,297
	1096	Labor Callout Union	7
	1097	Labor Callout Non-Union	47
	1099	Labor Other	4,551
	1100	Materials Stores	18
	1101	Materials Purchased Storekeepr	785
	1106	Purchase Land/Land Rights	209
	1199	Other Materials	84
	1200	Local Phone Service	262
	1201	Long Distance Costs	8,017
	1202	Cellular Phone Costs	565
	1203	Pagers	502
	1204	Phone System Maintenance	9,064
	1207	Radio Equipment Maintenance	38
	1208	Voice Tech Hardware Purch	1,105
	1212	Toll Free, Dedicated	46,798
	1213	Toll Free, Switched	190
	1217	Long Distance, Dedicated	7,065
	1218	Long Distance, Switched	4,458
	1223	Voice Networking	2,815
	1225	TeleConferencing	2,291
	1226	Local Exchange Carrier Circuit	6,782
	1299	Other Communication Costs	(1,105)
	1301	Software Costs/Maint/Licenses	488
	1302	PC Supplies and Maintenance	68
	1304	Comp Wrkstn Hardware/Supp/Main	558
	1399	Other IT Costs	198
	1402	Maps Charts and Logs	1
	1403	Office and Warehouse Supplies	437
	1404	Postage and Delivery	552

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1406	Janitorial Service	0
	1408	Office and Equip Repair/Maint	44
	1410	Safety and Medical Supplies	4
	1411	Printing Expenses	48,612
	1416	Economic Development Costs	180
	1419	MEALS for Bus Mtg - 100%Deduct	742
	1420	Corporate Assoc Memberships	3
	1499	Other Office Expenses	2,635
	1600	Air Transportation	1,855
	1601	Rental Car Expense	771
	1602	Mileage Reimbursement	2,202
	1603	Parking Fees	82
	1604	MEALS - 50% Tax Deduct	2,421
	1605	Lodging	2,146
	1606	Entertainment	189
	1607	Entertain Customers Europe	1
	1698	Unused Airline Ticket Refunds	(11)
	1699	Other Travel	214
	1708	Education/Seminar/Training Exp	2,001
	1800	Legal Fees	44,050
	1801	Accounting Services	261
	1808	Engineering Fees	27
	1809	Consulting Fees	6,903
	1810	Benefit/Payroll Admin Fees	77
	1817	Temp Employee Services	9,764
	1819	On-Line Service Fees	134
	1821	Contr Payments - Labor	61
	1822	Contr Payments - Materials	44
	1824	3rd Party Insurance Admin	4
	1899	Other Outside Services	2,579
	2700	Vehicles Fuel	13
	2799	Vehicles Other	3
	3300	Interview Expenses	200
	3301	Outplacement Services	0
	3302	Job Placement Advertising	29
	3307	Search Firm Agency Fees	29
	3399	Other Personnel Services	30
	3405	Ground Transportation	50
	9004	Vehicle Loading	370
	9100	Payroll Taxes Loading	2
	9102	Benefits Loading	6
	9103	COMPENSATED ABSENCES-LABOR	25,517
	9104	COMPENSATED ABSENCES-BENEFITS	1
	9106	P/R Tax Loading-Incent Non-Un	0
	9112	Incentive Loading Non-Union	(3,692)
	9113	Incentive Loading- Union	6
	9200	FDC Load Corp Services	139
	9201	FDC Load HR ESF	21
	9202	FDC Load Telecom	1
	9203	FDC Load End User Support	50
	9204	FDC Load Network Services	85
	9205	FDC Load IT Assets	31
	9211	FDC ESF Alloc Load USU	181
	9220	FDC USU Alloc Load	251
588000			513,972
	1206	Commun Equip Rent and Leases	19
	2704	Vehicles Rent and Leases	31
589000			50
590000			
	1002	Lbr Straight Time Union	1
	9103	COMPENSATED ABSENCES-LABOR	0
591000			1
	1001	Labor Straight Time Non-Union	3,242
	1202	Cellular Phone Costs	45

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1203	Pagers	40
	1419	MEALS for Bus Mtg - 100%Deduct	1
	1499	Other Office Expenses	4
	1600	Air Transportation	339
	1601	Rental Car Expense	54
	1602	Mileage Reimbursement	125
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	158
	1605	Lodging	277
	1699	Other Travel	3
	1899	Other Outside Services	559
	2700	Vehicles Fuel	0
	9103	COMPENSATED ABSENCES-LABOR	415
	9112	Incentive Loading Non-Union	34
592000			5,298
	1001	Labor Straight Time Non-Union	6,119
	1104	Materials Small Equip & Tools	15
	1106	Purchase Land/Land Rights	131
	1201	Long Distance Costs	(36)
	1202	Cellular Phone Costs	100
	1203	Pagers	(21)
	1403	Office and Warehouse Supplies	7
	1499	Other Office Expenses	41
	1601	Rental Car Expense	4
	1602	Mileage Reimbursement	304
	1603	Parking Fees	7
	1604	MEALS - 50% Tax Deduct	154
	1605	Lodging	52
	1699	Other Travel	(4)
	1814	Tree Trimming Fees	2,612
	1815	Constr Fee/Contractor Pymts	58
	9103	COMPENSATED ABSENCES-LABOR	783
	9112	Incentive Loading Non-Union	(0)
593000			10,326
	1200	Local Phone Service	3
	1404	Postage and Delivery	(1)
594000			2
595000			
596000			
	1000	Labor Overtime Union	42
	1002	Lbr Straight Time Union	1,927
	1101	Materials Purchased Storekeepr	287
	1821	Contr Payments - Labor	4,256
	1822	Contr Payments - Materials	82
	9103	COMPENSATED ABSENCES-LABOR	252
	9113	Incentive Loading- Union	4
597000			6,850
	1001	Labor Straight Time Non-Union	5,473
	1101	Materials Purchased Storekeepr	130
	1106	Purchase Land/Land Rights	4
	1301	Software Costs/Maint/Licenses	8
	1402	Maps Charts and Logs	23
	1403	Office and Warehouse Supplies	63
	1408	Office and Equip Repair/Maint	1,028
	1411	Printing Expenses	3
	1419	MEALS for Bus Mtg - 100%Deduct	3
	1499	Other Office Expenses	5
	1600	Air Transportation	84
	1601	Rental Car Expense	5
	1602	Mileage Reimbursement	234
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	95
	1605	Lodging	252
	1699	Other Travel	8

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1809	Consulting Fees	45
	1822	Contr Payments - Materials	1,470
	1825	Contractor Payments-Equipment	8,922
	9103	COMPENSATED ABSENCES-LABOR	701
	9112	Incentive Loading Non-Union	9
598000			18,563
717000			
728000			
728001			
730100			
730200			
730300			
735000			
738000			
742000			
	1805	Environmental Fees	1
750000			1
752000			
753000			
754000			
755000			
756000			
757000			
	9112	Incentive Loading Non-Union	(1)
759000			(1)
760000			
760100			
761000			
763000			
764000			
765000			
766000			
767000			
769000			
771000			
773000			
774000			
775000			
776000			
783000			
785000			
789000			
791000			
800000			
800100			
801000			
803000			
804000			0
805000			
805100			
805200			
806000			
807000			
808000			
808100			
808200			
810000			
	(None)	(None)	(20)

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
812000			(20)
	1001	Labor Straight Time Non-Union	(1)
	9100	Payroll Taxes Loading	(0)
	9102	Benefits Loading	(0)
	9103	COMPENSATED ABSENCES-LABOR	(0)
	9104	COMPENSATED ABSENCES-BENEFITS	(0)
813000			(1)
814000			
815000			
816000			
817000			
818000			
819000			
820000			
821000			
823000			
824000			
826000			
830000			
831000			
832000			
833000			
834000			
835000			
836000			
837000			
850000			
851000			
852000			
853000			
854000			
855000			
858000			
857000			
858000			
	1001	Labor Straight Time Non-Union	220
	1203	Pagers	11
	1404	Postage and Delivery	3
	9103	COMPENSATED ABSENCES-LABOR	28
	9112	Incentive Loading Non-Union	0
859000			262
860000			
861000			
862000			
863000			
864000			
	9004	Vehicle Loading	10
865000			10
866000			
867000			
868000			
	1001	Labor Straight Time Non-Union	4,147
	1006	Labor Overtime Non-Union	18
	1104	Materials Small Equip & Tools	2
	1199	Other Materials	46
	1201	Long Distance Costs	1
	1202	Cellular Phone Costs	10
	1301	Software Costs/Maint/Licenses	0
	1402	Maps Charts and Logs	5

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1403	Office and Warehouse Supplies	21
	1404	Postage and Delivery	2
	1405	Utilities	6
	1406	Janitorial Service	2
	1409	Security Expenses	1
	1411	Printing Expenses	314
	1419	MEALS for Bus Mtg - 100%Deduct	1
	1499	Other Office Expenses	41
	1600	Air Transportation	34
	1601	Rental Car Expense	13
	1602	Mileage Reimbursement	239
	1603	Parking Fees	2
	1604	MEALS - 50% Tax Deduct	86
	1605	Lodging	86
	1699	Other Travel	5
	1708	Education/Seminar/Training Exp	34
	1724	Relocation Expenses	6
	1800	Legal Fees	19
	1808	Engineering Fees	15
	1817	Temp Employee Services	3
	1899	Other Outside Services	0
	1905	Business Promotion	0
	2700	Vehicles Fuel	1
	9004	Vehicle Loading	0
	9103	COMPENSATED ABSENCES-LABOR	524
	9112	Incentive Loading Non-Union	42
	9211	FDC ESF Alloc Load USU	4
	9220	FDC USU Alloc Load	6
870000			5,736
	1408	Office and Equip Repair/Maint	3
	1499	Other Office Expenses	0
	1600	Air Transportation	5
	1601	Rental Car Expense	1
	1602	Mileage Reimbursement	1
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	1
	1605	Lodging	2
871000			13
872000			
873000			
	1001	Labor Straight Time Non-Union	2
	1104	Materials Small Equip & Tools	0
	1199	Other Materials	13
	1404	Postage and Delivery	0
	1419	MEALS for Bus Mtg - 100%Deduct	1
	1604	MEALS - 50% Tax Deduct	0
	1899	Other Outside Services	20
	9004	Vehicle Loading	0
	9103	COMPENSATED ABSENCES-LABOR	0
	9211	FDC ESF Alloc Load USU	0
	9220	FDC USU Alloc Load	0
874000			37
875000			
876000			
877000			
	1230	Cellular Data Costs	0
878000			0
	1006	Labor Overtime Non-Union	2
	1094	Labor Standby Union	7
	1095	Labor Standby Non-Union	3
	1104	Materials Small Equip & Tools	2
	9103	COMPENSATED ABSENCES-LABOR	0
879000			16

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	(None)	(None)	20
1000		Labor Overtime Union	11
1001		Labor Straight Time Non-Union	21,870
1002		Lbr Straight Time Union	252
1003		Bonus/Commissions	124
1006		Labor Overtime Non-Union	256
1090		Incantive	(80)
1091		Severence	12,853
1096		Labor Callout Union	1
1097		Labor Callout Non-Union	5
1099		Labor Other	456
1100		Materials Stores	2
1101		Materials Purchased Storekeepr	1
1109		Purchase Other Assets	10
1199		Other Materials	5
1200		Local Phone Service	23
1201		Long Distance Costs	792
1202		Cellular Phone Costs	34
1203		Pagers	39
1204		Phone System Maintenance	880
1208		Voice Tech Hardware Purch	109
1212		Toll Free, Dedicated	4,588
1213		Toll Free, Switched	19
1217		Long Distance, Dedicated	692
1218		Long Distance, Switched	423
1223		Voice Networking	275
1225		TeleConferencing	177
1226		Local Exchange Carrier Circuit	664
1299		Other Communication Costs	(104)
1301		Software Costs/Maint/Licenses	69
1302		PC Supplies and Maintenance	7
1304		Comp Wrkstn Hardware/Supp/Main	78
1399		Other IT Costs	20
1402		Maps Charts and Logs	1
1403		Office and Warehouse Supplies	23
1404		Postage and Delivery	114
1405		Utilities	1
1406		Janitorial Service	0
1408		Office and Equip Repair/Maint	3
1410		Safety and Medical Supplies	11
1411		Printing Expenses	4,506
1416		Economic Development Costs	39
1419		MEALS for Bus Mtg - 100%Deduct	83
1420		Corporate Assoc Memberships	0
1499		Other Office Expenses	278
1600		Air Transportation	253
1601		Rental Car Expense	124
1602		Mileage Reimbursement	568
1603		Parking Fees	11
1604		MEALS - 50% Tax Deduct	415
1605		Lodging	610
1606		Entertainment	40
1607		Entertain Customers Europe	0
1698		Unused Airline Ticket Refunds	(2)
1699		Other Travel	21
1701		Uniforms	2
1708		Education/Seminar/Training Exp	339
1800		Legal Fees	5,248
1801		Accounting Services	53
1808		Engineering Fees	3
1809		Consulting Fees	908
1810		Benefit/Payroll Admin Fees	8
1817		Temp Employee Services	1,005
1819		On-Line Service Fees	29
1824		3rd Party Insurance Admin	0

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1899	Other Outside Services	453
	2700	Vehicles Fuel	11
	2703	Vehicles Licensing	1
	2799	Vehicles Other	0
	3300	Interview Expenses	19
	3301	Outplacement Services	0
	3302	Job Placement Advertising	3
	3307	Search Firm Agency Fees	3
	3405	Ground Transportation	5
	9004	Vehicle Loading	191
	9100	Payroll Taxes Loading	0
	9102	Benefits Loading	0
	9103	COMPENSATED ABSENCES-LABOR	3,297
	9104	COMPENSATED ABSENCES-BENEFITS	0
	9106	P/R Tax Loading-Incent Non-Un	0
	9112	Incentive Loading Non-Union	(181)
	9113	Incentive Loading- Union	0
	9200	FDC Load Corp Services	14
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0
	9203	FDC Load End User Support	5
	9204	FDC Load Network Services	8
	9205	FDC Load IT Assets	3
	9211	FDC ESF Alloc Load USU	40
	9220	FDC USU Alloc Load	55
880000			63,209
	1208	Commun Equip Rent and Leases	2
	1407	Equipment & Storage Rent/Lease	69
	2704	Vehicles Rent and Leases	12
881000			83
885000			
	1002	Lbr Straight Time Union	0
	1604	MEALS - 50% Tax Deduct	0
	9103	COMPENSATED ABSENCES-LABOR	0
886000			0
	1001	Labor Straight Time Non-Union	284
	1109	Purchase Other Assets	1
	1200	Local Phone Service	0
	1201	Long Distance Costs	2
	1202	Cellular Phone Costs	3
	1403	Office and Warehouse Supplies	0
	1404	Postage and Delivery	0
	1499	Other Office Expenses	2
	1600	Air Transportation	6
	1602	Mileage Reimbursement	28
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	5
	1605	Lodging	11
	1699	Other Travel	0
	1708	Education/Seminar/Training Exp	4
	1899	Other Outside Services	5
	2799	Vehicles Other	0
	9103	COMPENSATED ABSENCES-LABOR	36
	9112	Incentive Loading Non-Union	0
887000			390
888000			
	1000	Labor Overtime Union	5
	1001	Labor Straight Time Non-Union	840
	1002	Lbr Straight Time Union	188
	1006	Labor Overtime Non-Union	60
	1096	Labor Callout Union	1
	1097	Labor Callout Non-Union	1
	1099	Labor Other	0
	1199	Other Materials	5

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1201	Long Distance Costs	0
	1404	Postage and Delivery	0
	1499	Other Office Expenses	0
	1602	Mileage Reimbursement	1
	1604	MEALS - 50% Tax Deduct	38
	1605	Lodging	90
	2700	Vehicles Fuel	1
	2799	Vehicles Other	0
	9004	Vehicle Loading	398
	9103	COMPENSATED ABSENCES-LABOR	140
	9112	Incentive Loading Non-Union	(6)
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	8
	9220	FDC USU Alloc Load	12
889000			1,780
	1000	Labor Overtime Union	9
	1001	Labor Straight Time Non-Union	690
	1002	Lbr Straight Time Union	256
	1006	Labor Overtime Non-Union	6
	1099	Labor Other	0
	1101	Materials Purchased Storekeepr	29
	1199	Other Materials	1
	1499	Other Office Expenses	0
	1602	Mileage Reimbursement	1
	1604	MEALS - 50% Tax Deduct	23
	1605	Lodging	32
	2703	Vehicles Licensing	0
	2799	Vehicles Other	0
	9004	Vehicle Loading	321
	9103	COMPENSATED ABSENCES-LABOR	123
	9112	Incentive Loading Non-Union	(20)
	9113	Incentive Loading- Union	(1)
	9211	FDC ESF Alloc Load USU	2
	9220	FDC USU Alloc Load	3
890000			1,477
	1000	Labor Overtime Union	8
	1001	Labor Straight Time Non-Union	389
	1002	Lbr Straight Time Union	114
	1006	Labor Overtime Non-Union	6
	1099	Labor Other	0
	1101	Materials Purchased Storekeepr	5
	1104	Materials Small Equip & Tools	11
	1406	Janitorial Service	0
	1602	Mileage Reimbursement	0
	1604	MEALS - 50% Tax Deduct	5
	1605	Lodging	6
	1899	Other Outside Services	28
	9004	Vehicle Loading	110
	9103	COMPENSATED ABSENCES-LABOR	66
	9112	Incentive Loading Non-Union	(8)
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	3
	9220	FDC USU Alloc Load	5
891000			749
892000			
	1000	Labor Overtime Union	1
	1001	Labor Straight Time Non-Union	3,589
	1002	Lbr Straight Time Union	116
	1006	Labor Overtime Non-Union	48
	1098	Labor Callout Union	1
	1101	Materials Purchased Storekeepr	87
	1199	Other Materials	827
	1201	Long Distance Costs	0
	1202	Cellular Phone Costs	92

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1203	Pagers	8
	1402	Maps Charts and Logs	1
	1403	Office and Warehouse Supplies	0
	1404	Postage and Delivery	1
	1405	Utilities	132
	1406	Janitorial Service	61
	1409	Security Expenses	2
	1410	Safety and Medical Supplies	5
	1419	MEALS for Bus Mtg - 100%Deduct	11
	1499	Other Office Expenses	42
	1600	Air Transportation	17
	1601	Rental Car Expense	14
	1602	Mileage Reimbursement	21
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	31
	1605	Lodging	60
	1699	Other Travel	2
	1708	Education/Seminar/Training Exp	12
	1805	Environmental Fees	3
	1815	Constr Fee/Contractor Pymts	23
	1899	Other Outside Services	139
	2700	Vehicles Fuel	1
	2701	Vehicle Maint & Repr-Materials	1
	2703	Vehicles Licensing	0
	2706	Vehicle Maint & Repair - Labor	2
	3405	Ground Transportation	0
	9004	Vehicle Loading	448
	9103	COMPENSATED ABSENCES-LABOR	365
	9112	Incentive Loading Non-Union	143
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	1
	9220	FDC USU Alloc Load	1
893000			6,310
	1301	Software Costs/Maint/Licenses	1
	1403	Office and Warehouse Supplies	6
	1404	Postage and Delivery	1
	1405	Utilities	(59)
	1406	Janitorial Service	2
	1408	Office and Equip Repair/Maint	97
	1499	Other Office Expenses	1
	1604	MEALS - 50% Tax Deduct	2
	1809	Consulting Fees	4
	1899	Other Outside Services	1
894000			56
895000			
	1001	Labor Straight Time Non-Union	1,624
	1006	Labor Overtime Non-Union	29
	1201	Long Distance Costs	51
	1202	Cellular Phone Costs	141
	1203	Pagers	118
	1403	Office and Warehouse Supplies	5
	1404	Postage and Delivery	14
	1411	Printing Expenses	254
	1419	MEALS for Bus Mtg - 100%Deduct	350
	1499	Other Office Expenses	856
	1600	Air Transportation	380
	1601	Rental Car Expense	150
	1602	Mileage Reimbursement	823
	1603	Parking Fees	15
	1604	MEALS - 50% Tax Deduct	837
	1605	Lodging	1,192
	1606	Entertainment	247
	1699	Other Travel	21
	1708	Education/Seminar/Training Exp	1,217

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1800	Legal Fees	409
	1809	Consulting Fees	9,264
	1817	Temp Employee Services	3,679
	1821	Contr Payments - Labor	7,942
	1899	Other Outside Services	1,939
	1906	Promotional Entertainment	180
	2700	Vehicles Fuel	3
	9103	COMPENSATED ABSENCES-LABOR	5,843
	9112	Incentive Loading Non-Union	(23)
	9211	FDC ESF Alloc Load USU	55
	9220	FDC USU Alloc Load	75
901000			37,693
	1001	Labor Straight Time Non-Union	1,692
	1002	Lbr Straight Time Union	215
	1101	Materials Purchased Storekeepr	0
	1199	Other Materials	5
	1202	Cellular Phone Costs	0
	1230	Cellular Data Costs	4
	1299	Other Communication Costs	0
	1404	Postage and Delivery	2
	1405	Utilities	11
	1410	Safety and Medical Supplies	21
	1499	Other Office Expenses	73
	1600	Air Transportation	56
	1601	Rental Car Expense	33
	1602	Mileage Reimbursement	15
	1603	Parking Fees	8
	1604	MEALS - 50% Tax Deduct	17
	1605	Lodging	93
	1899	Other Outside Services	90
	9004	Vehicle Loading	0
	9103	COMPENSATED ABSENCES-LABOR	248
	9112	Incentive Loading Non-Union	(0)
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	7
	9220	FDC USU Alloc Load	10
902000			2,600
	1000	Labor Overtime Union	6,791
	1001	Labor Straight Time Non-Union	286,972
	1002	Lbr Straight Time Union	72,129
	1003	Bonus/Commissions	102
	1006	Labor Overtime Non-Union	18,868
	1094	Labor Standby Union	95
	1095	Labor Standby Non-Union	17
	1096	Labor Callout Union	23
	1097	Labor Callout Non-Union	423
	1099	Labor Other	1,320
	1101	Materials Purchased Storekeepr	48
	1199	Other Materials	41
	1201	Long Distance Costs	96
	1202	Cellular Phone Costs	227
	1203	Pagers	311
	1208	Voice Tech Hardware Purch	146
	1218	Long Distance, Switched	7
	1299	Other Communication Costs	264
	1301	Software Costs/Maint/Licenses	(694)
	1302	PC Supplies and Maintenance	27
	1403	Office and Warehouse Supplies	2,083
	1404	Postage and Delivery	226,346
	1408	Office and Equip Repair/Maint	3,725
	1411	Printing Expenses	316
	1412	Cash Over and Short	36
	1419	MEALS for Bus Mtg - 100%Deduct	402
	1499	Other Office Expenses	3,256
	1600	Air Transportation	651

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1601	Rental Car Expense	850
	1602	Mileage Reimbursement	1,456
	1603	Parking Fees	37
	1604	MEALS - 50% Tax Deduct	2,037
	1605	Lodging	3,351
	1606	Entertainment	4
	1699	Other Travel	62
	1708	Education/Seminar/Training Exp	391
	1809	Consulting Fees	1,299
	1810	Benefit/Payroll Admin Fees	280
	1812	Management Fees	738
	1813	Collection Agency Fees	68,930
	1815	Constr Fee/Contractor Pymts	133
	1817	Temp Employee Services	16,398
	1819	On-Line Service Fees	6
	1820	Agent Fees/Agent Commissions	(11,395)
	1821	Contr Payments - Labor	21,215
	1899	Other Outside Services	13,064
	2700	Vehicles Fuel	42
	2701	Vehicle Maint & Repr-Materials	2
	3307	Search Firm Agency Fees	130
	3399	Other Personnel Services	1
	3405	Ground Transportation	0
	9103	COMPENSATED ABSENCES-LABOR	51,185
	9112	Incentive Loading Non-Union	(2,675)
	9113	Incentive Loading- Union	75
	9211	FDC ESF Alloc Load USU	165
	9220	FDC USU Alloc Load	227
903000			791,835
	2300	Uncollectible Amounts	(100)
	9100	Payroll Taxes Loading	0
	9102	Benefits Loading	0
	9103	COMPENSATED ABSENCES-LABOR	0
	9104	COMPENSATED ABSENCES-BENEFITS	0
	9106	P/R Tax Loading-Incent Non-Un	(0)
	9112	Incentive Loading Non-Union	(0)
904000			(100)
	1201	Long Distance Costs	3
905000			3
	1000	Labor Overtime Union	90
	1001	Labor Straight Time Non-Union	43,995
	1002	Lbr Straight Time Union	2,162
	1003	Bonus/Commissions	1
	1006	Labor Overtime Non-Union	828
	1094	Labor Standby Union	7
	1095	Labor Standby Non-Union	51
	1096	Labor Callout Union	11
	1097	Labor Callout Non-Union	216
	1099	Labor Other	30
	1199	Other Materials	2
	1201	Long Distance Costs	34
	1202	Cellular Phone Costs	123
	1203	Pagers	128
	1299	Other Communication Costs	34
	1403	Office and Warehouse Supplies	2
	1404	Postage and Delivery	24
	1411	Printing Expenses	125
	1419	MEALS for Bus Mtg - 100%Deduct	1,209
	1499	Other Office Expenses	958
	1600	Air Transportation	41
	1601	Rental Car Expense	89
	1602	Mileage Reimbursement	641
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	619

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Farc	GL	Resource	
Account	Resource	Description	Total
	1605	Lodging	774
	1606	Entertainment	90
	1699	Other Travel	8
	1708	Education/Seminar/Training Exp	281
	1809	Consulting Fees	1,954
	1817	Temp Employee Services	16
	2700	Vehicles Fuel	11
	9103	COMPENSATED ABSENCES-LABOR	6,454
	9112	Incentive Loading Non-Union	(459)
	9113	Incentive Loading- Union	1
	9211	FDC ESF Alloc Load USU	0
	9220	FDC USU Alloc Load	0
907000			60,557
908000			
	1000	Labor Overtime Union	14
	1001	Labor Straight Time Non-Union	11,776
	1002	Lbr Straight Time Union	179
	1006	Labor Overtime Non-Union	635
	1099	Labor Other	55
	1199	Other Materials	108
	1201	Long Distance Costs	22
	1202	Cellular Phone Costs	25
	1215	Directory Listings	20,175
	1404	Postage and Delivery	0
	1409	Security Expenses	14
	1411	Printing Expenses	42
	1419	MEALS for Bus Mtg - 100%Deduct	5
	1499	Other Office Expenses	15
	1601	Rental Car Expense	2
	1602	Mileage Reimbursement	29
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	118
	1605	Lodging	70
	1606	Entertainment	15
	1699	Other Travel	1
	1708	Education/Seminar/Training Exp	153
	1817	Temp Employee Services	5
	1899	Other Outside Services	15,896
	1900	Magaz/Newspaper/Yellow Pg Ads	16,589
	1903	Handouts/Brochures/Collateral	16,709
	1905	Business Promotion	651
	1906	Promotional Entertainment	98
	1999	Other Advertising & Promo	9
	2700	Vehicles Fuel	0
	9103	COMPENSATED ABSENCES-LABOR	1,734
	9112	Incentive Loading Non-Union	17
	9113	Incentive Loading- Union	0
909000			85,164
	1001	Labor Straight Time Non-Union	8,234
	1006	Labor Overtime Non-Union	501
	1095	Labor Standby Non-Union	14
	1097	Labor Callout Non-Union	53
	1099	Labor Other	7
	1201	Long Distance Costs	13
	1202	Cellular Phone Costs	21
	1203	Pagers	33
	1404	Postage and Delivery	1
	1411	Printing Expenses	174
	1419	MEALS for Bus Mtg - 100%Deduct	7
	1499	Other Office Expenses	220
	1601	Rental Car Expense	181
	1602	Mileage Reimbursement	164
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	214

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1605	Lodging	602
	1606	Entertainment	1
	1699	Other Travel	7
	1708	Education/Seminar/Training Exp	3
	2700	Vehicles Fuel	22
	9103	COMPENSATED ABSENCES-LABOR	1,475
910000			11,947
	1001	Labor Straight Time Non-Union	6,359
	1006	Labor Overtime Non-Union	8
	1201	Long Distance Costs	12
	1202	Cellular Phone Costs	18
	1203	Pagers	5
	1230	Cellular Data Costs	97
	1411	Printing Expenses	101
	1419	MEALS for Bus Mtg - 100%Deduct	4
	1499	Other Office Expenses	8
	1602	Mileage Reimbursement	366
	1604	MEALS - 50% Tax Deduct	84
	1605	Lodging	32
	1606	Entertainment	56
	1809	Consulting Fees	(6,250)
	1899	Other Outside Services	(4)
	9103	COMPENSATED ABSENCES-LABOR	888
	9211	FDC ESF Alloc Load USU	0
	9220	FDC USU Alloc Load	0
911000			1,781
	1001	Labor Straight Time Non-Union	12,485
	1201	Long Distance Costs	93
	1202	Cellular Phone Costs	2
	1203	Pagers	111
	1230	Cellular Data Costs	3,826
	1301	Software Costs/Maint/Licenses	59
	1403	Office and Warehouse Supplies	17
	1404	Postage and Delivery	160
	1411	Printing Expenses	10
	1419	MEALS for Bus Mtg - 100%Deduct	56
	1499	Other Office Expenses	2,624
	1600	Air Transportation	471
	1601	Rental Car Expense	173
	1602	Mileage Reimbursement	164
	1603	Parking Fees	25
	1604	MEALS - 50% Tax Deduct	125
	1605	Lodging	1,162
	1606	Entertainment	137
	1699	Other Travel	30
	1899	Other Outside Services	3,429
	2700	Vehicles Fuel	5
	3405	Ground Transportation	0
	9103	COMPENSATED ABSENCES-LABOR	1,840
	9112	Incentive Loading Non-Union	(8,883)
912000			18,120
	1001	Labor Straight Time Non-Union	360
	1215	Directory Listings	6,408
	1403	Office and Warehouse Supplies	1
	1411	Printing Expenses	311
	1604	MEALS - 50% Tax Deduct	7
	1899	Other Outside Services	4,804
	1900	Magaz/Newspaper/Yellow Pg Ads	5,676
	1903	Handouts/Brochures/Collateral	3,481
	1904	Business Gifts	1,397
	1905	Business Promotion	2,326
	1906	Promotional Entertainment	8,845
	1907	Internet Advertising	96
	1908	Trade Show/Customer Event Fees	2,100

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1999	Other Advertising & Promo	1,290
	9103	COMPENSATED ABSENCES-LABOR	46
	9112	Incentive Loading Non-Union	(3)
913000			37,127
	1000	Labor Overtime Union	93
	1001	Labor Straight Time Non-Union	65,924
	1002	Lbr Straight Time Union	233
	1006	Labor Overtime Non-Union	108
	1200	Local Phone Service	0
	1201	Long Distance Costs	51
	1202	Cellular Phone Costs	41
	1203	Pagers	56
	1230	Cellular Data Costs	663
	1403	Office and Warehouse Supplies	7
	1404	Postage and Delivery	1
	1411	Printing Expenses	42
	1419	MEALS for Bus Mtg - 100%Deduct	138
	1499	Other Office Expenses	465
	1600	Air Transportation	692
	1801	Rental Car Expense	215
	1802	Mileage Reimbursement	649
	1803	Parking Fees	69
	1804	MEALS - 50% Tax Deduct	494
	1805	Lodging	711
	1806	Entertainment	75
	1899	Other Travel	35
	1708	Education/Seminar/Training Exp	1,261
	1800	Legal Fees	1,302
	1808	Engineering Fees	539
	1809	Consulting Fees	664
	1899	Other Outside Services	16,257
	2700	Vehicles Fuel	4
	3405	Ground Transportation	1
	9103	COMPENSATED ABSENCES-LABOR	8,860
	9112	Incentive Loading Non-Union	9,589
	9113	Incentive Loading- Union	0
	9200	FDC Load Corp Services	4
	9201	FDC Load HR ESF	1
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	2
	9205	FDC Load IT Assets	1
918000			109,251
	1000	Labor Overtime Union	234
	1001	Labor Straight Time Non-Union	2,034,093
	1002	Lbr Straight Time Union	6,326
	1003	Bonus/Commissions	72,521
	1006	Labor Overtime Non-Union	11,741
	1090	Incentive	23,582
	1091	Severance	271,826
	1098	Payroll Other	6,314
	1099	Labor Other	(9,548)
	9100	Payroll Taxes Loading	4
	9102	Benefits Loading	10
	9103	COMPENSATED ABSENCES-LABOR	265,449
	9104	COMPENSATED ABSENCES-BENEFITS	3
	9112	Incentive Loading Non-Union	96,774
	9113	Incentive Loading- Union	3
920000			2,779,332
	1200	Local Phone Service	12,118
	1201	Long Distance Costs	10,045
	1202	Cellular Phone Costs	14,257
	1203	Pagers	2,137
	1204	Phone System Maintenance	10,317
	1205	Data Communications	335,538

Regulatory Report for			
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Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1207	Radio Equipment Maintenance	48
	1208	Voice Tech Hardware Purch	218
	1212	Toll Free, Dedicated	38,191
	1213	Toll Free, Switched	139
	1214	Calling Card	1,946
	1215	Directory Listings	(1)
	1216	Directory Assistance	21
	1217	Long Distance, Dedicated	12,909
	1218	Long Distance, Switched	12,872
	1219	Premium Calls	108
	1221	SCADA Communication Exp	84
	1222	Radio Communications	4,839
	1223	Voice Networking	20
	1225	TeleConferencing	5,813
	1226	Local Exchange Carrier Circuit	21,123
	1228	Radio Tower Exp	403
	1229	Mobile Radio Exp	97
	1230	Cellular Data Costs	3,568
	1299	Other Communication Costs	(54,467)
	1300	Mainframe Hardware/Suppl/Maint	370,531
	1301	Software Costs/Maint/Licenses	311,734
	1302	PC Supplies and Maintenance	8,334
	1304	Comp Wrkstn Hardware/Suppl/Main	9,912
	1305	Weather Data Hardware/Software	6
	1307	Cabling/Wiring DataCtr PntBut	114
	1308	LAN/WAN Hrdwre/Suppl/Maint	2,027
	1309	Printer Hrdwre/Supplies/Maint	129
	1310	WINTEL Server Hrdwre/Suppl/Main	344
	1311	MidrangeServer Hrdwre/Suppl/Mai	3
	1399	Other IT Costs	5,956
	1400	Ind Dues/Fees/Subscrip Tax Ded	15,080
	1401	Ind Dues/Fees/Subscrip Non Tax	8,411
	1402	Maps Charts and Logs	17
	1403	Office and Warehouse Supplies	32,552
	1404	Postage and Delivery	38,652
	1405	Utilities	58,396
	1406	Janitorial Service	50,704
	1408	Office and Equip Repair/Maint	79,193
	1409	Security Expenses	793
	1410	Safety and Medical Supplies	1,471
	1411	Printing Expenses	56,946
	1412	Cash Over and Short	5
	1416	Economic Development Costs	4,318
	1417	Office Rent/Lease	93,314
	1418	Filing Fees/Incorporation	417
	1419	MEALS for Bus Mtg - 100%Deduct	5,827
	1499	Other Office Expenses	667,730
	1600	Air Transportation	278,426
	1601	Rental Car Expense	5,464
	1602	Mileage Reimbursement	16,939
	1603	Parking Fees	659
	1604	MEALS - 50% Tax Deduct	22,868
	1605	Lodging	27,602
	1606	Entertainment	3,299
	1608	Transportation Deduct Europe	4
	1699	Other Travel	(4,929)
	1701	Uniforms	1,147
	1708	Education/Seminar/Training Exp	83,144
	1713	Employee Gifts & Awards	10,581
	1723	Benefits Suggest One	214
	1724	Relocation Expenses	46,007
	2500	Bank and Credit Card Charges	71,228
	2503	Insurance Bonds	125
	2599	Other Financing Charges	4,731
	2700	Vehicles Fuel	577

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Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	2701	Vehicle Maint & Repr-Materials	51
	2702	Vehicles Insurance	6
	2703	Vehicles Licensing	32
	2706	Vehicle Maint & Repair - Labor	14
	2799	Vehicles Other	1
	3000	AFUDC	164
	3099	Other Interest	15,828
	3300	Interview Expenses	23,132
	3301	Outplacement Services	727
	3302	Job Placement Advertising	288
	3303	College Recruiting Costs	18
	3304	Diversity Expenses	2,745
	3305	Career Fair Expenses	5
	3306	New Employee Orientation	731
	3307	Search Firm Agency Fees	1,543
	3399	Other Personnel Services	491
	3403	Aircraft Charter	6,631
	3405	Ground Transportation	3,003
	3504	Coal for Generation	26
	9004	Vehicle Loading	3,337
	9011	PgmMgmt-EAST Allocation	92
	9012	General Allocation Expense	15
	9200	FDC Load Corp Services	6,145
	9201	FDC Load HR ESF	941
	9202	FDC Load Telecom	48
	9203	FDC Load End User Support	5,169
	9204	FDC Load Network Services	3,973
	9205	FDC Load IT Assets	1,270
	9210	FDC ESF Alloc Load AEC	385
	9211	FDC ESF Alloc Load USU	729
	9212	FDC ESF Alloc Load UCS	5
	9220	FDC USU Alloc Load	3,765
921000			2,904,643
	1403	Office and Warehouse Supplies	5
	1499	Other Office Expenses	3
	1602	Mileage Reimbursement	6
	1604	MEALS - 50% Tax Deduct	1
	9005	A&G Loading	122
	9115	Clearing 184001 FERC 922	(18,712)
922000			(18,574)
	9200	FDC Load Corp Services	(28,416)
	9201	FDC Load HR ESF	(5,605)
	9202	FDC Load Telecom	(153)
	9203	FDC Load End User Support	(22,126)
	9204	FDC Load Network Services	(16,810)
	9205	FDC Load IT Assets	(6,628)
	9211	FDC ESF Alloc Load USU	(3,628)
	9220	FDC USU Alloc Load	(57,876)
922001			(141,241)
	1800	Legal Fees	209,283
	1801	Accounting Services	88,803
	1802	Tax Services	53,857
	1803	Audit Services	208,488
	1804	Computer Fees	1
	1805	Environmental Fees	401
	1807	Geological Fees	5
	1809	Consulting Fees	182,922
	1810	Benefit/Payroll Admin Fees	0
	1815	Constr Fee/Contractor Pymts	4
	1817	Temp Employee Services	36,726
	1818	Telemarketing Expenses	0
	1819	On-Line Service Fees	10,862
	1821	Contr Payments - Labor	22,133
	1822	Contr Payments - Materials	7,987

Regulatory Report for			
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Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1823	Broker Insurance Services	44
	1824	3rd Party Insurance Admin	877
	1828	Contracted Security Services	8,485
	1899	Other Outside Services	232,648
923000			1,083,525
924000			
	1501	Ins General Liab/ Umbrella	82
	1502	Ins Directors and Officers	8
	1503	Ins Workers Compensation	2
	1504	Aviation Liability	400
	1520	Fiduciary Liability Insurance	2
	1521	Crime Insurance	2
	1529	Insurance for Wrongful Acts	12
	2603	General Liability Accruals	99,679
	2605	Property Damage Accruals	(90)
	2607	Auto Liability Accruals	(29)
	2610	Workers Comp Claims	18,385
	2611	Workers Comp Accruals	15,986
	9116	Clearing 184001 FERC 925	(1,041)
925000			133,355
	1090	Incentive	(2,627)
	1091	Severance	88,314
	1092	LT Incentive & Stock	(2,002)
	1093	Tax Fringe Ben/Exec Tax Plan	13,008
	1098	Payroll Other	0
	1404	Postage and Delivery	405
	1413	Co Dues/Fees/Subscript Tx Ded	16
	1499	Other Office Expenses	3
	1703	Health Insurance	454
	1707	Other Payroll Taxes	(6,242)
	1709	401K Employer Share	221,782
	1710	Pension Employer Share	40,792
	1711	ESCP	130,498
	1712	Non Qualified SCRIP/CAP Plan	7,573
	1713	Employee Gifts & Awards	7,396
	1715	Benefits Health and Dental	467,138
	1716	Benefits Life Insurance	23,657
	1717	Benefits Educational Reimb	12,785
	1718	Benefits AD&D Insurance	8,042
	1719	Benefits SFAS 106 OPRB	15,874
	1723	Benefits Suggest One	803
	1724	Relocation Expenses	10,062
	1725	Benefits Supp Retirement	139,188
	1726	Benefits Restricted Stock	492,014
	1727	Benefits LT & ST Disability	28,842
	1729	Benefits Great Pursuits	13,071
	1730	Benefits Employee Cost	(99,411)
	1731	Long Term Incentive Plan Acrl	(13,580)
	1798	BENEFITS LOADINGS	(1,059,184)
	1799	Benefits Other	2,182
	1800	Legal Fees	1,517
	1803	Audit Services	898
	1809	Consulting Fees	49,195
	1810	Benefit/Payroll Admin Fees	1,392
	1817	Temp Employee Services	125
	1899	Other Outside Services	957
	9005	A&G Loading	(1,868)
	9100	Payroll Taxes Loading	1,087
	9102	Benefits Loading	805,308
	9104	COMPENSATED ABSENCES-BENEFITS	192,492
926000			1,571,751
926001			
926002			
926003			

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
926004			
926005			
926006			
926007			
927000			
	3200	Regulatory Commission Expenses	(2,449)
928000			(2,449)
929000			
930100			
	1001	Labor Straight Time Non-Union	10,785
	1003	Bonus/Commissions	889
	1006	Labor Overtime Non-Union	56
	1100	Materials Stores	428
	1101	Materials Purchased Storekeepr	52
	1104	Materials Small Equip & Tools	4
	1108	Purchase Land/Land Rights	25
	1109	Purchase Other Assets	2,371
	1199	Other Materials	491
	1201	Long Distance Costs	3
	1203	Pagers	4
	1301	Software Costs/Maint/Licenses	647
	1403	Office and Warehouse Supplies	18
	1404	Postage and Delivery	88
	1411	Printing Expenses	3,264
	1413	Co Dues/Fees/Subscrpt Tx Ded	56,749
	1414	Co Dues/Fees/Subscrpt Non Tax	12,553
	1419	MEALS for Bus Mtg - 100%Deduct	10
	1499	Other Office Expenses	148
	1600	Air Transportation	69
	1601	Rental Car Expense	0
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	40
	1605	Lodging	153
	1606	Entertainment	2
	1708	Education/Seminar/Training Exp	59
	1800	Legal Fees	225
	1806	Transfer Agent Fees	41,835
	1809	Consulting Fees	72
	1811	Directors Fees	47,173
	1819	On-Line Service Fees	868
	1899	Other Outside Services	4,106
	1905	Business Promotion	103
	3405	Ground Transportation	113
	9103	COMPENSATED ABSENCES-LABOR	1,297
	9112	Incentive Loading Non-Union	2
	9210	FDC ESF Alloc Load AEC	35
930200			184,734
930201			
	1206	Commun Equip Rent and Leases	1,496
	1303	Computer Equip Rent and Lease	43,553
	1407	Equipment & Storage Rent/Lease	26,752
	2704	Vehicles Rent and Leases	722
931000			72,524
	1001	Labor Straight Time Non-Union	12,592
	1003	Bonus/Commissions	65
	1006	Labor Overtime Non-Union	4
	1201	Long Distance Costs	100
	1202	Cellular Phone Costs	113
	1203	Pagers	65
	1204	Phone System Maintenance	982
	1301	Software Costs/Maint/Licenses	10,342
	1304	Comp Wrkstn Hardware/Supp/Main	(1,953)
	1403	Office and Warehouse Supplies	946

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1404	Postage and Delivery	593
	1405	Utilities	(131)
	1406	Janitorial Service	838
	1408	Office and Equip Repair/Maint	2,604
	1409	Security Expenses	53,042
	1410	Safety and Medical Supplies	2,735
	1411	Printing Expenses	581
	1419	MEALS for Bus Mtg - 100%Deduct	303
	1499	Other Office Expenses	143
	1600	Air Transportation	377
	1601	Rental Car Expense	43
	1602	Mileage Reimbursement	14
	1603	Parking Fees	12
	1604	MEALS - 50% Tax Deduct	209
	1605	Lodging	248
	1699	Other Travel	18
	1708	Education/Seminar/Training Exp	9
	1800	Legal Fees	(2,127)
	1809	Consulting Fees	12,918
	1815	Constr Fee/Contractor Pymts	3,661
	1817	Temp Employee Services	526
	1821	Contr Payments - Labor	4
	1899	Other Outside Services	1,812
	2901	Retirements	(79)
	9103	COMPENSATED ABSENCES-LABOR	1,507
	9112	Incentive Loading Non-Union	(0)
	9220	FDC USU Alloc Load	10
935000			102,922
Total			14,441,260

Regulatory Business Unit - L&P
Statement of ESF Allocated Charges by Department by Resource
12 Months Ended DECEMBER 31, 2002

Resource	Description	1000	1001	1002	1003	1006	1008	1009	1101	1104	1199	1200	1201	1202
		Labor Overtime	Labor Straight	Labor Straight	Bonus/Commis	Labor Overtime	Tax Fringe Ben	Labor Other	Materials	Materials	Char. Materials	Local Phone S	Long Distance	Cellular Phone
					Tn		Payroll Other		Print	Small				
Name1	ESF													
Sum of Bum	Total Amt													
4890	IT Ent Fin Applications	42,150	34	188										
4010	Corporate Services - 20WGR	41,697	11	878										
4015	Corporate Services - Raytown	6,564												
4248	Corp Svcs 1815 Center	6,578												
4250	IT Assets - Raytown COCAD													
4251	IT Assets - Peoplesoft													
4253	IT Assets - UED													
4255	IT Assets - HRIMS													
4256	IT Assets - PowerPlan													
4258	IT Assets - Work Management													
4262	IT Assets - C&D													
4268	IT Assets - ESF													
4269	IT Assets													
4031	Chief Executive Officer	3	43,625			1,408	2,500	635						
4032	Gen Counsel & Corp Secretary		22,451		59,756	15	559					21	375	184
4035	Strategic Initiatives		3,535			209							197	223
4040	Chief Financial Officer		17,438			69							59	10
4041	Chairman		72,176		14	161	2,237	10,217					13	8
4042	Supplier Diversity Group		10,650			890		385					100	48
4043	Strategic Planning & Analysis		5,864			5							1	127
4043	Board of Directors Management		197											
4060	Environmental													
4100	Corp Struct & Analysis - Domestic	2	8,987			87	360							
4120	External Communications		34,701		104	268								
4130	Treasury		37,153		66	354								
4131	Records Management		5,390		365	354								
4132	Investor/Shareholder Relations		20,058		54	20	942							
4140	Risk Solutions		28,663		1,007	27								
4150	Office of the CFO		7,609		697	39								
4151	Credit Risk Management		3,568			39								
4175	Accounts Payable	50	28,232		82	4	255							
4177	General Ledger		22,370		154	1,898								
4178	Payroll	32	29,762		304	53								
4183	Corp Financial Reporting		34,514		1,283	863								
4185	Tax		18,428		257									
4186	Risk Assessment & Audit Svs		9,514		89									
4188	ESF Financial Management		32,433		1,693	60								
4190	PeopleSoft Reporting		13,043		665									
4191	Systems Administration		12,513		940									
4192	Tax - Property Team													
4194	Tax - Income Team		17,838			4								
4219	Benefits Administration		17,548											
4220	Compensation Administration	10	19,252			100								
4222	Organization Effectiveness		9,887											
4223	HR Executive		28,875			6								
4224	Diversity	4	8,915		1,202	146	1,669							
4228	HR-ESF		10,547			100								
4228	HR People Center		40,090											
4238	Business Risk Solutions		6,975		853									
4238	Visa Ent Support Team		14,502		58									
4238	Ent Client / Server Services		15,719											
4273	ESF Voice Services		43,473		515	77								
4274	ESF Information Centers		28,084		278	600								
4275	IT Business Services		29,365											
4282	Ent Tech Support Ctr / Svcs		32,028			1,544								
4283	IT Ent HR Applications		42,576		51	84	538							
4305	Ent Architecture Support Team		8,735		1,283	70								
4306	Ent Data Management		8,364		122									
4347	GNG IT Shared Assets		17											
4404	ESF Benefits Residual													
4409	TransUCU Residual Transfer													
4060	Public Affairs													
Grand Total		120	990,648	2,604	71,915	8,443	6,551	11,078	55	6	6	17,948	2,841	3,283

Regulatory Business Unit - LAP Statement of EBF Allocated Charges by Depart 12 Months Ended DECEMBER 31, 2002																
Name/ESF	1203	1204	1205	1206	1208	1212	1213	1214	1217	1218	1223	1225	1226	1228	1230	1280
	Phone System	Data Comm/Comm	Common Equip	Voice Tech-Hi	Tot Freq. Deck	Tot Freq. Deck	Tot Freq. Deck	Callng Card	Long Distance	Long Distance	Local Exchng	Local Exchng	Local Exchng	Local Exchng	Other Comm	
Dept/ID	Programs															
4900	IT Ent Fin Applications	158														
4010	Corporate Services - 20/WoRn	123														
4014	Corporate Services - Payroll	51														
4015	Comp Svcs-1815 Checkd															
4248	IT Assets - Payroll COCAD															
4250	IT Assets - PeopleSoft															
4251	IT Assets - Fime															
4253	IT Assets - UED															
4255	IT Assets - HRMS															
4256	IT Assets - PowerPlant															
4257	IT Assets - Work Management															
4258	IT Assets-SCADA/Other UED-LPB															
4262	IT Assets-Chd															
4268	IT Assets ESF															
4269	IT Assets															
4300	Chief Executive Officer	12														
4031	Gen Counsel & Corp Secretary															
4032	Strategic Initiatives															
4035	Chief Financial Officer	1														
4040	Chairman	36														
4041	Supplier Diversity Group	25														
4042	Strategic Planning & Analysis															
4043	Board of Directors Management															
4060	Environmental															
4100	Cap. Struct & Analysis - Domestic	82														
4120	External Communications	7														
4131	Treasury															
4132	Records Management	16														
4140	Investor/Shareholder Relations	3														
4146	Risk Solutions	17														
4150	Office of the CEO	0														
4151	Credit Risk Management	4														
4175	Account Payable	0														
4177	General Ledger															
4179	Payroll	32														
4183	Corp Financial Reporting	9														
4185	Tax															
4186	Risk Assessment & Audit Svcs															
4188	ESF Financial Management	20														
4190	PeopleSoft Reporting															
4191	Systems Administration	10														
4192	Tax - Property Team															
4194	Tax - Income Team															
4219	Benefits Administration															
4220	Compensation Administration															
4222	Organization Effectiveness	3														
4223	HR Executive	4														
4224	Diversity															
4226	HR-Ed															
4228	HR People Center	25														
4229	Business Risk Solutions															
4238	Web Ent Support Team	40														
4245	Ent Client / Server Services	100														
4246	Ent Tech / Network Services	42														
4273	ESF Voice Services	45														
4274	ESF Information Centers	254														
4275	Ent Business Services	18														
4285	Ent Tech Support Ctr / Svcs	200														
4292	IT Ent HR Applications	44														
4293	Ent Architecture Support Team	56														
4305	Ent Data Management	1														
4473	UCU Accounting Accounts															
6347	GNIG IT Shared Assets															
4404	ESF Banella Residual															
4409	TransUCU Residual Transfer															
4490	Public Affairs															
Grand Total		1,829	2,037	334,095	491	86	21,750	15	479	3,570	8,868	20	2,166	5,273	2	357

Regulatory Business Unit - L&P																				
Statement of ESF Allocated Charges by Depart																				
12 Months Ended DECEMBER 31, 2003																				
Name	ESF																			
DepID	Description	1300	1301	1302	1303	1304	1305	1307	1308	1309	1400	1401	1403	1404	1405	1408	1407			
		Mainframe Har	Software Costs	PC Support	Computer Equi	Comp Withst	Weather H	Weather Data	Cabling/Wiring	LAN/WAN Lic	Other IT Costs	Ind Dues/Fees	Ind Dues/Fees	Offices and Wkr	Storage and D	Utilities	Jurisdictional Serv	Equipment & S		
4290	IT Ent Fin Applications		36,182																	
4010	Corporate Services - 20W/2H		429																	
4014	Corporate Services - Raytown																			
4015	Corp Svcs-1815 Capital																			
4246	IT Assets - Raytown C/CAD																			
4250	IT Assets - Peoplesoft																			
4251	IT Assets-Finns																			
4253	IT Assets - UED		16,281																	
4255	IT Assets - HRMS																			
4256	IT Assets - PowerPlant																			
4257	IT Assets - Work Management																			
4258	IT Assets-SCADA/Other L&P-ES																			
4262	IT Assets-Cad																			
4269	IT Assets ESF		42,542																	
4308	IT Assets																			
4030	Chief Executive Officer			19																
4031	Gen Counsel & Corp Secretary		16																	
4032	Strategic Initiatives																			
4035	Chief Financial Officer		39																	
4040	Chairman		0					6												
4041	Supplier Diversity Group		16																	
4042	Strategic Planning & Analysis																			
4043	Board of Directors Management																			
4090	Environmental																			
4100	Cap Strct & Analysis-Domestic																			
4120	External Communications		61																	
4130	Treasury		2																	
4131	Records Management		6																	
4132	Investor/Shareholder Relations		679																	
4140	Risk Solutions																			
4150	Office of the CRO		23																	
4151	Credit Risk Management																			
4175	Accounts Payable		26																	
4177	General Ledger																			
4178	Payroll		57																	
4183	Corp Financial Reporting																			
4185	Tax		323																	
4186	Risk Assessment & Audit Svcs		193																	
4188	ESF Financial Management		20																	
4190	PeopleSoft Reporting		65																	
4191	Systems Administration		156																	
4192	Tel- Property Team																			
4194	Tel- Income Team		4,190																	
4219	Benefits Administration		26																	
4220	Compensation Administration		90																	
4222	Organizational Effectiveness																			
4223	HR Executive		19																	
4224	Diversity		9																	
4229	HR-Ed		6																	
4229	HR People Center		144																	
4236	Business Risk Solutions																			
4259	Web Ent Support Team		74																	
4268	Ent Call Cent / Service Services		8,209																	
4273	Ent Tech / Network Services		47,821																	
4274	ESF Voice Services		2,211																	
4275	Ent Information Centers		107,785																	
4285	IT Business Services		63																	
4292	IT Ent HR Applications		551																	
4305	Ent Architecture Support Team		875																	
4309	Ent Data Management		347																	
4473	UCU Accounting Accounts		167																	
4494	ESF Benefits Fundal																			
4496	Travel/UCU Reimbur Transfer																			
4690	Public Affairs																			
Grand Total			145,616		178,242		1,395	14,811	3,368	6	2,027	114	528	7,230	6,092	28,338	37,263	57,863	50,861	23,811

Regulatory Business Unit - L&P																			
Statement of ESF Allocated Charges by Depart																			
12 Months Ended DECEMBER 31, 2003																			
Name	ESF																		
Sum of Sum Total Amt																			
DepID	Description	1408	1409	1410	1411	1412	1413	1414	1417	1418	1419	1409	1501	1502	1504	1520	1521	1529	
		Office and Equi	Security Expen	Safety and Med	Printing Expen	Co Draw/Exec	Co Draw/Exec	Co Draw/Exec	Office Rent/Le	Filing Fee/Exec	MEALS for Bus	Over Office	ES	for General Li	ns Directors or	Aviation Liabli	Public Liabli	Insurance for V	
4290	IT Ent Fin Applications																		
4010	Corporate Services - ROW/RI	48,722	28,507	2,604	6,250	12			14	1,480	474	85,064	119						
4014	Corporate Services - Raytown	25,565	14,713	584	48				70,926	140	19,848								
4015	Corp Svcs-1815 Credit	7,241	10,558	217					18,980		17	17,167							
4246	IT Assets - Raytown C/CAD																		
4250	IT Assets - Peoplesoft																		
4251	IT Assets - PeopleSoft																		
4253	IT Assets - UED																		
4255	IT Assets - HRMS																		
4256	IT Assets - PowerPlant																		
4257	IT Assets - Work Management																		
4258	IT Assets - SCADA/Other UED-LPS																		
4262	IT Assets - Cad																		
4269	IT Assets - ESF																		
4308	IT Assets																		
4330	Chief Executive Officer								6,308		64	959							
4331	Gen Counsel & Corp Secretary									412	13	2,871							
4332	Strategic Initiatives										2	31							
4035	Chief Financial Officer										611	31,998							
4040	Chairman								2,887		55	250							
4041	Supplier Diversity Group										12	837							
4042	Strategic Planning & Analysis																		
4043	Board of Directors Management																		
4090	Environmental																		
4100	Cap Struc & Analysis-Domestic																		
4120	External Communications																		
4130	Treasury	75																	
4131	Records Management																		
4132	Investor/Shareholder Relations																		
4140	Risk Solutions																		
4150	Office of the CRO																		
4151	Credit Risk Management																		
4175	Accounts Payable																		
4177	General Ledger																		
4179	Payroll																		
4185	Corp Financial Reporting																		
4186	Tax																		
4188	Risk Assessment & Audit Svcs																		
4190	ESF Financial Management																		
4191	PeopleSoft Reporting																		
4192	Systems Administration																		
4194	Task Priority Team																		
4194	Task Income Team																		
4219	Benefits Administration																		
4220	Compensation Administration																		
4222	Organization Effectiveness																		
4223	HR Executive																		
4224	Diversity																		
4228	HR-EE																		
4229	HR People Center																		
4236	Business Risk Solutions																		
4256	Web Ent Support Team																		
4268	Ent Client/Server Services																		
4273	Ent Tech/Network Services																		
4274	ESF Vols Services																		
4275	Ent Information Centers																		
4285	IT Business Services																		
4292	Ent Tech Support Ctr / Bvca																		
4293	IT Ent HR Applications																		
4305	Ent Architecture Support Team																		
4306	Ent Data Management																		
4373	UCU Accounting Accruals																		
4404	ESF Benefits Residual																		
4460	Tran/UCU Residual Transfer																		
4660	Public Affairs																		
Grand Total		81,718	53,835	3,415	53,128	3,083	10,829	60,655	417	2,869	845,861	400	82	8	2	2	2	12	

Regulatory Business Unit - LAP
Statement of EGF Allocated Charges by Depart
12 Months Ended DECEMBER 31, 2002

DeptID	Description	1800	1801	1802	1803	1804	1805	1806	1809	1701	1702	1703	1704	1705	1706	1707	1708
DeptID	Description	AT	ENT	AP	Advs	Legal	MEALS - 50%	Loggng	Enth	Unkms	FICA	Health Insuranc	FUTA	SUTA	Medicare	Other Payroll	Education/Staff
14290	IT Ent Fin Applications	92	(5)	(5)	34	0	723	(43)	59	5							
4010	Corporate Services - 20/Work	(23)			15		62	280	24	4	102						(725)
4014	Corporate Services - Paycom				20		45										721
4015	Comp Svcs-1815 Capital				(80)		3	35	4	31							117
4248	IT Asseta - Raytown CCOAD																18
4250	IT Asseta - PeopleSoft																
4251	IT Asseta - Fama																
4255	IT Asseta - HRMS																
4256	IT Asseta - PowerPlan																
4257	IT Asseta - Work Management																
4258	IT Asseta-SCADPOWER UED-Up8																
4262	IT Asseta-Cad																
4268	IT Asseta ESF																
4308	IT Asseta																
4630	Chief Executive Officer	9,810	50	14	14	1,236	1,850		59								
4031	Gen Counsel & Corp Secretary	2,777	120	27	27	503	1,368		1	143							10,774
4032	Strategic Initiative	114	2			16	33		3								11,275
4635	Chief Financial Officer	278	24			109	282		22								
4640	Chairman	3,008	81			10	725	1,163	355				484				60
4041	Supplier Diversity Group	188	55			18	412	118	6	2							49
4042	Strategic Planning & Analysis		1							7							
4643	Board of Directors Management	1,769															
4680	Environmental	14															
4100	Cap Struct & Analysis-Domestic	21	26				73			21							18
4120	External Communications	1,246	27	6			469	368	33	3							
4131	Records Management	15					7										
4132	Investor/Shareholder Relations	1,030	63				593	1,991	203	91							67
4140	Risk Solutions	1,050	128				227	369	2	36							185
4150	Office of the CFO	896	23				137	67	11	5							148
4151	Credit Risk Management	263	24				54	126	9	2							5,661
4175	Accounts Payable						0	140									75
4177	General Ledger						25										10
4178	Payroll	56	36				36										68
4183	Corp Financial Reporting	374	38				140	420		76							145
4185	Tax	53	14				66	100									107
4186	Risk Assessment & Audit Sys	65	28				184	184									145
4188	ESF Financial Management	65					96	47	2	15							114
4190	PeopleSoft Reporting	9	2				20	61		10							
4191	Systems Administration	118	40				117	141	7	18							
4192	Tax: Property Team																
4194	Tax: Income Team	23	13				9	48		6							159
4218	Benefis Administration	430	4				287	199		15							159
4220	Compensation Administration	170	29				86	62		18							114
4222	Organization Effectiveness						158										227
4223	HR Executive	360	20				618	83		78							12,729
4224	Diversity	260	32				407	174		25							176
4226	HR-EM	77	77				235		46								667
4228	HR People Center	128	177				62	205		36							816
4236	Business Risk Solutions	139	57				60	342		6							215
4259	Web Ent Support Team						12										387
4266	Ent Client / Server Services	192	104				110	124		25							544
4273	Ent. Tech / Network Services	444	102				65	228									244
4274	ESF Voice Services									4							13
4278	Ent Information Centers	178	72				114	237									432
4285	IT Business Services	178	44				403	107		10							224
4292	Ent Tech Support Ctr / Svcs	181	57				77			6							859
4293	IT Ent HR Applications	82	8				108	156		33							171
4305	Ent Architecture Support Team																
4308	Ent Data Management	42	30				43			3							443
4317	UCU Accounting Accruals									(115)							1,522
4347	ONG IT Shared Assets																40,382
4404	ESF Benefits Remedial																
4409	Trawl/UCU Remedial Transfer	549,847															
4560	Public Affairs																
Grand Total		574,862	1,556	161	10,524	11,865	1,458	1,048	167	61,835	454	1,522	40,382	522	40,382	46,288	47,771

Regulatory Business Unit - L&P												
Statement of ESF Allocated Charges by Dept												
12 Months Ended DECEMBER 31, 2002												
Name	1700	1710	1711	1712	1713	1715	1716	1717	1718	1719	1720	1721
ESF	401K Employee Pension	ESOP	Non Qualified	Employee Gift	Benefits Health	Benefits Life	Benefits Educat	Benefits AD&D	Benefits BFAS	Benefits Sugg	Relocation Exp	Benefits Restr
Sum of Sum Total Amt												
DeptID	Description											
4290	IT Ent Fin Applications				42							
4010	Corporate Services - Payroll					14						
4014	Corporate Services - Payroll											
4015	Corp Svcs-1915 Capital											
4246	IT Assets - Rlytown C/CAD					1						
4250	IT Assets - PeoplesSoft											
4251	IT Assets - Fama											
4253	IT Assets - UED											
4255	IT Assets - HRMS											
4256	IT Assets - PowerPlant											
4257	IT Assets - Work Management											
4258	IT Assets - SCAD/Other UED-UPS											
4262	IT Asset-Cad											
4269	IT Assets ESF											
4308	IT Assets											
4309	IT Assets											
4330	Chief Executive Officer		1,350		112							
4331	Gen Counsel & Corp Secretary		141									
4032	Strategic Initiatives											
4035	Chief Financial Officer											
4040	Chairman		1,890		5							
4041	Supplier Diversity Group				121							
4042	Strategic Planning & Analysis				2							
4043	Board of Directors Management											
4060	Environmental											
4100	Cap Struct & Analysis-Domestic		112									
4120	External Communications		40									
4130	Treasury		44									
4131	Records Management											
4132	Investor/Shareholder Relations											
4140	Risk Solutions		18		20							
4150	Office of the CRO		56									
4151	Credit Risk Management											
4175	Accounts Payable				185							
4177	General Ledger				1,414							
4179	Payroll				1,226							
4183	Corp Financial Reporting				20							
4185	Tax											
4186	Risk Assessment & Audit Svcs											
4189	ESF Financial Management		4		295							
4190	PeopleSoft Reporting				590							
4191	Systems Administration				718							
4192	Tax - Property Team											
4194	Tax - Income Team											
4210	Benefits Administration		25									
4220	Compensation Administration											
4222	Organization Effectiveness											
4223	HR Executive		173									
4224	Diversity											
4226	HR-EC		287									
4228	HR People Center											
4236	Business Risk Solutions				6							
4259	Web Ent Support Team											
4266	Ent Client / Server Services				15							
4273	Ent Tech / Network Services				3							
4274	ESF Voice Services											
4275	Ent Information Centers											
4285	IT Business Services				45							
4292	Ent Tech Support Ctr / Svcs											
4293	IT Ent HR Applications											
4295	Ent Architecture Support Team											
4306	Ent Data Management											
4473	UCU Accounting Accounts											
6347	GN3 IT Shared Assets											
4404	ESF Benefits Requiral	58,547	40,030		582	119,060	12,848	3,211	5,738	15,578	636	406,564
4498	Trent/UCU Recidual Transfer											21,968
4060	Public Affairs											
Grand Total		40,030	54,126	3,903	5,403	119,107	12,848	3,211	6,730	15,578	722	406,564
									9,557	130,835		21,968
												3,468

Regulatory Business Unit - L&P																
Statement of ESF Allocated Charges by Depart																
12 Months Ended DECEMBER 31, 2002																
Name?	ESF															
Sum of Sum Total Amt																
1730	1731	1734	1738	1799	1800	1801	1802	1803	1804	1806	1810	1811				
Benefits Empl	Long Term Inc	BENEFITS LO	Benefits Other	Legal Fees	Accounting Sal	Tax Services	Audit Services	Computer Fees	Transfer Agent	Consulting Fee	Benelli/Payroll	Directors Fees				
1817	1819	1819	1819	1819	1819	1819	1819	1819	1819	1819	1819	1819				
Temp Empl	On-Line	On-Line	On-Line	On-Line	On-Line	On-Line	On-Line	On-Line	On-Line	On-Line	On-Line	On-Line				
1821	1821	1821	1821	1821	1821	1821	1821	1821	1821	1821	1821	1821				
Confr Payment	Confr Payment	Confr Payment	Confr Payment	Confr Payment	Confr Payment	Confr Payment	Confr Payment	Confr Payment	Confr Payment	Confr Payment	Confr Payment	Confr Payment				
4280	IT Ent Fin Applications															
4014	Corporate Services - 20/With				3,980											
4015	Corp Svcs 1815 Capital															
4246	IT Assets - Raytown CCGAD		(4)													
4250	IT Assets - Peoplesoft															
4251	IT Assets - PeopleSoft															
4252	IT Assets - PeopleSoft															
4253	IT Assets - UED															
4255	IT Assets - HRMS															
4256	IT Assets - PowerPlant															
4257	IT Assets - Work Management															
4258	IT Assets - SCADA/Other UED-LPS															
4262	IT Assets - CAD															
4269	IT Assets - ESF															
4308	IT Assets															
4330	Chief Executive Officer				45,335											
4031	Gen Counsel & Corp Secretary		1,725	(92)												
4032	Strategic Initiatives			41												
4035	Chief Financial Officer		(2,895)	5,826												
4040	Chairman		6	18,335	2,970			22,000	1,100							
4041	Supplier Diversity Group															
4042	Strategic Planning & Analysis															
4043	Board of Directors Management															
4090	Environmental															
4100	Cap Struc & Analysis-Domestic				1,062											
4120	External Communications				3,221											
4130	Treasury		(12)	6,124	1,201											
4131	Records Management				1,201											
4132	Investor/Shareholder Relations															
4140	Risk Solutions				1,521											
4150	Office of the CFO				405											
4151	Credit Risk Management				1,665											
4175	Accounts Payable				448											
4177	General Ledger															
4179	Payroll			134												
4183	Corp Financial Reporting					82,990		180,057								
4185	Tax				2,816											
4186	Risk Assessment & Audit Svc				4,580											
4188	ESF Financial Management															
4190	PeopleSoft Reporting															
4191	Systems Administration															
4192	Tax - Property Team		129													
4194	Tax - Income Team															
4219	Benefits Administration				48											
4220	Compensation Administration															
4222	Organization Effectiveness				(0)											
4223	HR Executive				6,780											
4224	Diversity															
4228	HR-Ed															
4229	HR People Center															
4236	Business Risk Solutions															
4260	Web EN Support Team															
4268	Ent Client / Server Services															
4273	Ent Tech / Network Services															
4274	ESF Voice Services															
4275	Ent Information Centers															
4285	IT Business Services															
4292	Ent Tech Support Ctr / Svcs															
4293	IT Ent HR Applications															
4305	Ent Architecture Support Team															
4306	Ent Data Management															
4308	DCU Accounting Accounts															
4317	ONG IT Shared Assets															
4404	ESF Benefits Payroll		(21,449)	1,909	2,905											
4499	TransLUCI Residual Transfer															
4980	Public Affairs															
Grand Total			(17,431)	(10,909)	(21,469)	1,024	108,948	86,561	203,914	41,831	51,115	203	47,114	10,746	10,100	16,888

Regulatory Business Unit - LAP Statement of ESF Allocated Charges by Dept 12 Months Ended DECEMBER 31, 2002																	
DeptID	Description	1822	1823	1824	1829	1899	1900	1904	1905	1906	1907	1908	1909	2000	2100	2200	2202
		Contr Payment	Broker Insuranc	3rd Party Insur		Other Outside	Manag/Adm/Sup	Business Gls	Business Prom	Promotional	Internet Advert	Travel Show/C	Other Advert	Depreciation/D	Amortization	Property Tax	City/County Tax
4010	IT Ent Fin Applications						4										
4014	Corporate Services - Payroll	187			5,028		1,890				232			121,320	38,237	49,648	(52,754)
4015	Corp Svcs-1815 Clg/ld	6,182			2,708		430			1,211			23	36,193	17,230		
4046	IT Assets - Payroll C/C/QAD	188			748		49							104,493			
4250	IT Assets - PeopleSoft													307,950			
4251	IT Assets - PeopleSoft													82,764			
4255	IT Assets - HRMS													218,048			
4256	IT Assets - PowerSoft													33,828			
4357	IT Asset - Work Management													13,043			
4358	IT Asset - Work Management													18,902			
4282	IT Assets-SCAD/Other UED-LPB													47,242			
4289	IT Assets-ESF													71,361			
4308	IT Assets													150,338			
4309	IT Assets													9,205			
4030	Chief Executive Officer					3,954				1,134							
4031	Gen Counsel & Corp Secretary					4,652		3		128							
4032	Strategic Initiatives																
4035	Chief Financial Officer																
4040	Chairman																
4041	Supplier Diversity Group							211		141							
4042	Supplier Diversity Group							439		1,815							
4043	Board of Directors Management							2		298							
4060	Environmental							408									
4100	Cap Struct & Analysis-Domestic																
4120	External Communications							8,219									
4130	Treasury																
4131	Records Management																
4132	Investor/Shareholder Relations																
4140	Risk Solutions																
4150	Office of the CRO																
4151	Credit Risk Management																
4175	Accounts Payable																
4177	General Ledger																
4178	Payroll																
4183	Corp Financial Reporting																
4185	Tax																
4186	Risk Assessment & Audit Svcs																
4188	ESF Financial Management																
4189	Proposals Reporting																
4191	Systems Administration																
4192	Tax - Property Team																
4194	Tax - Indiana Team																
4219	Benefits Administration																
4220	Compensation Administration																
4222	Organization Effectiveness																
4223	HR Executive																
4224	Diversity																
4228	HR-Ed																
4229	HR People Center																
4236	Business Risk Solutions																
4238	Web Ent Support Team																
4239	Web Ent Support Team																
4268	Ent Client / Server Services																
4273	Ent Tech / Network Services																
4274	ESF Voice Services																
4275	Ent Information Centers																
4285	IT Business Services																
4292	Ent Tech Support Ctr / Svcs																
4293	IT Ent HR Applications																
4305	Ent Architecture Support Team																
4306	Ent Data Management																
4473	UCU Accounting Accruals																
6347	ONG IT Shared Assets																
4404	ESF Benefits Residual																
4409	TransUCU Risk/Qual Transfer																
4060	Public Affairs																
Grand Total		7,500	41	864	8,465	168,829	6,639	549	712	5,916	50	1,541	387	1,227,868	53,487	53,321	(52,754)

Regulatory Business Unit - LLP															
Statement of ESF Allocated Charges by Depart															
12 Months Ended DECEMBER 31, 2002															
Name	ESF														
Sum of Sum Total Am															
2210	2290	2400	2401	2402	2499	2500	2502	2503	2599	2603	2605	2607	2610	2611	2700
Real & Personal	Real & Personal	Charitable Con	Political Contrib	Social & Comm	Other Contrib	Bank and Cred	MR Sales Prop	Insurance Bond	Other Finan	General Liabil	Property	Auto Liabil	Workmen Comp	Workmen Comp	Vehicles Fuel
4280	IT Ent Fin Applications														
4010	Corporate Services - 200Wgh														
4014	Corporate Services - Raytown														
4015	Corp Svcs-1815 Capital														
4246	IT Assets - Raytown C/CAD														
4250	IT Assets - PeoplesSOR														12
4251	IT Assets-Fyne														
4253	IT Assets - UFD														
4255	IT Assets - HRMS														
4256	IT Assets - PowerPlant														
4257	IT Assets - Work Management														
4258	IT Assets-SCADA/Other UFD-LPB														
4262	IT Assets-Cad														
4269	IT Assets ESF														
4308	IT Assets														
4030	Chief Executive Officer														
4031	Gen Counsel & Corp Secretary														2
4032	Strategic Initiatives														3
4035	Chief Financial Officer														
4040	Chairman														
4041	Supplier Diversity Group														
4042	Strategic Planning & Analysis														
4043	Board of Directors Management														
4090	Environmental														
4100	Cap Stud & Analysis-Domestic														
4120	External Communications														
4130	Treasury														
4131	Records Management														
4132	Investor/Shareholder Relations														
4140	Risk Solutions														
4150	Office of the CRO														
4151	Credit Risk Management														
4175	Accounts Payable														
4177	General Ledger														
4179	Payroll														
4183	Corp Financial Reporting														
4185	Tax														
4186	Tax Assessment & Audit Svs														
4188	ESF Financial Management														
4189	PeopleSoft Reporting														
4191	Systems Administration														
4192	Tax- Property Team														
4194	Tax- Income Team														
4219	Benefits Administration														
4230	Compensation Administration														
4232	Organization Effectiveness														
4233	HR Executive														
4234	Diversity														
4238	HR-ESF														
4239	HR People Center														
4236	Business Risk Solutions														
4259	Web Ent Support Team														
4268	Ent Client / Server Services														
4273	Ent Tech / Network Services														
4274	ESF Voice Services														
4275	Ent Information Centers														
4285	IT Business Services														
4292	Ent Tech Support Ctr / Svcs														
4293	IT Ent HR Applications														
4305	Ent Architecture Support Team														
4308	Ent Data Management														
4473	LCU Accounting Accounts														
4347	GGG IT Shared Assets														
4404	ESF Benefits Services														
4496	TransUCU Financial Transfer														
4060	Public Affairs														
Grand Total		11	1,574	3,978	82	669	18,094	17,118	5,057	99,979	(90)	(37)	3,548	6,255	44

Regulatory Business Unit - LAP Statement of ESF Allocated Changes by Depart 12 Months Ended DECEMBER 31, 2002													
Name?	ESF												
Sum of Sum Total Amt	2701	2702	2704	2708	2708	2708	2708	2708	2708	2708	2708	2708	2708
Dept/ID	Description	Vehicle Maint & Vehicle Insn	Vehicle Maint & Vehicle Insn	Vehicle Maint & Vehicle Insn	Vehicle Maint & Vehicle Insn	Vehicle Maint & Vehicle Insn	Vehicle Maint & Vehicle Insn	Vehicle Maint & Vehicle Insn	Vehicle Maint & Vehicle Insn	Vehicle Maint & Vehicle Insn	Vehicle Maint & Vehicle Insn	Vehicle Maint & Vehicle Insn	Vehicle Maint & Vehicle Insn
4290	IT Ent Fin Applications												
4290	IT Ent Fin Applications	18											
4290	Corporate Services - Zorhosh												
4290	Corporate Services - Playtown												
4290	Comp Svcs-7815 Capital												
4290	IT Assalt - Raytown C/CAD												
4290	IT Assalt - Peoplesoft												
4290	IT Assalt - Fairs												
4290	IT Assalt - UED												
4290	IT Assalt - HR/AS												
4290	IT Assalt - PowerPlant												
4290	IT Assalt - Work Management												
4290	IT Assalt-SCADA/Other UED-UPS												
4290	IT Assalt-Grid												
4290	IT Assalt-ESF												
4290	IT Assalt												
4290	Chief Executive Officer												
4290	Gen Counsel & Corp Secretary												
4290	Strategic Initiatives												
4290	Chief Financial Officer												
4290	Chairman												
4290	Supervisor Diversity Group												
4290	Strategic Planning & Analysis												
4290	Board of Directors Management												
4290	Environmental												
4290	Gen Svcs & Analysis Domestic												
4290	External Communications												
4290	Treasury												
4290	Records Management												
4290	Investor/Shareholder Relations												
4290	Risk Solutions												
4290	Office of the CFO												
4290	Credit Risk Management												
4290	Accounts Payable												
4290	General Ledger												
4290	Payroll												
4290	Comp Financial Reporting												
4290	Tax												
4290	Risk Assessment & Audit Svcs												
4290	ESF Financial Management												
4290	PeopleSoft Reporting												
4290	Systems Administration												
4290	Tax- Property Team												
4290	Tax- Income Team												
4290	Benefits Administration												
4290	Compensation Administration												
4290	Organization Effectiveness												
4290	HR Executive												
4290	Diversity												
4290	HR-ESL												
4290	HR People Center												
4290	Business Risk Solutions												
4290	Web Ent Support Team												
4290	Ent Client / Server Services												
4290	Ent Tech / Network Services												
4290	ESF Voice Services												
4290	Ent Information Centers												
4290	IT Business Services												
4290	Ent Tech Support Ctr / Svcs												
4290	IT Ent HR Applications												
4290	Ent Architecture Support Team												
4290	Ent Data Management												
4290	UCU Accounting Account												
4290	GENS IT Shared Assets												
4290	ESF Benefits Residual												
4290	Trans/CIJ Residual Transfer												
4290	Public Affairs												
Grand Total		28	178	3	1	1	1	1	1	1	1	1	1
Grand Total													

Regulatory Business Unit - L&P																
Statement of ESF Allocated Charges by Depart																
12 Months Ended DECEMBER 31, 2002																
Name	ESF															
Sum of Sum Total Amt																
Duplid	Description	5307	3403	3405	3504	9005	9100	9102	9103	9104	9109	9112	9113	9114	9115	9116
		Search Firm A	Other Personnel	Aircraft Charter/Ground Transp	Coal for Genert	AMG Loading	Payroll Taxes	Benefits Loads	COMPENSATE	COMPENSATE	FOR Tax Loads	Income Tax Loads	Excise Tax Loads	PRN Tax Loads	Clearing	18400
4200	IT Ent Fin Applications															
4010	Corporate Services - ZOW99H															
4014	Corporate Services - Raytown			78												
4015	Corp Stock/1815 Capital															
4248	IT Assets - Raytown C/CAD															
4250	IT Assets - Peoplesoft															
4251	IT Assets - PeopleSoft															
4255	IT Assets - UED															
4256	IT Assets - HRMS															
4257	IT Assets - PowerPlant															
4258	IT Assets - Work Management															
4262	IT Assets-SCADA/Other UED-L/PB															
4268	IT Assets-CD															
4308	IT Assets ESF															
4308	IT Assets															
4309	Chief Executive Officer				489											
4331	Gen Counsel & Corp Secretary			1,186												
4332	Strategic Initiatives															
4035	Chief Financial Officer															
4040	Chairman			3,348												
4041	Supplier Diversity Group				1,763											
4042	Supplier Planning & Analysis															
4043	Board of Directors Management															
4090	Environmental															
4100	Cap Struct & Analysis-Domestic															
4120	External Communications															
4130	Treasury															
4131	Records Management															
4132	Investor/Shareholder Relations															
4140	Risk Solutions															
4150	Office of the CFO															
4151	Credit Risk Management															
4175	Accounts Payable															
4177	General Ledger															
4179	Payroll															
4183	Corp Financial Reporting															
4185	Tax															
4186	Risk Assessment & Audit Sys															
4189	ESF Financial Management															
4190	PeopleSoft Reporting															
4191	Systems Administration															
4192	Tax- Property Team															
4194	Tax- Income Team															
4219	Benefits Administration															
4220	Compensation Administration															
4222	Organization Effectiveness															
4223	HR Executive															
4224	Diversity															
4228	HR-ESF															
4229	HR People Center															
4236	Business Risk Solutions															
4319	Web Ent Support Team															
4288	Ent Client Server Services															
4273	Ent Tech Network Services															
4274	ESF Voice Services															
4275	Ent Information Centers															
4285	IT Business Services															
4292	Ent Tech Support Ctr / Svcs															
4293	IT Ent HR Applications															
4305	Ent Architecture Support Team															
4306	Ent Data Management															
4473	UCU Accounting Accounts															
6347	ONG IT Shared Assets															
4404	ESF Benefits Manual															
4480	TransUCU Residual Transfer															
4060	Public Affairs															
Grand Total		1,543	408	4,764	3,017	28	8,798	76,383	232,808	(40,918)	(17,387)	702	151,738	0	(12,405)	(868)

Regulatory Business Unit - L&P														
Statement of ESF Allocated Charges by Depart														
12 Months Ended DECEMBER 31, 2022														
Name1	ESF													
Sum of Balm Total Amt														
DeptID	Description	9200	9201	9202	9203	9204	9205	9210	9211	9212	9250	Grand Total		
		FDC Load	FDC Load	FDC Load	FDC Load	FDC Load	FDC Load	FDC Load	FDC Load	FDC Load	FDC Load	FDC	ESF Alloc	FDC USU Alloc
4290	IT Ent Fin Applications	12												107,539
4010	Corporate Services - 20W/8H	(28,416)												700,266
4014	Corporate Services - Raytown													344,180
4015	Corp Svcs-1819 Capital													144,927
4246	IT Assets - Raytown CROCAD													160,713
4250	IT Assets - Peoplesoft													489,008
4251	IT Assets - Frame													190,756
4253	IT Assets - UED													340,544
4255	IT Assets - HRMS													51,222
4256	IT Assets - PowerPlant													19,804
4257	IT Assets - Work Management													25,467
4258	IT Assets - Work Management													82,374
4259	IT Assets - SCADA/Other UED-UPB													100,893
4262	IT Assets - Call													275,936
4269	IT Assets ESF						(8,820)							14,247
4308	IT Assets													145,124
4330	Chief Executive Officer													11,967
4031	Gen Counsel & Corp Secretary													223
4032	Strategic Initiatives													15
4035	Chief Financial Officer													18,010
4040	Chairman													71,763
4041	Supplier Diversity Group													183,281
4042	Strategic Planning & Analysis													18,001
4043	Board of Directors Management													7,578
4090	Environmental													59,981
4100	Cap Stud & Analysis-Domestic													4,209
4120	External Communications													12,002
4130	Treasury													194,938
4132	Records/Shareholder Relations													365,372
4140	Risk Solutions													17,090
4150	Office of the CEO													110,722
4151	Chief Risk Management													207
4175	Accounts Payable													19,883
4177	General Ledger													5,362
4179	Payroll													44,490
4183	Corp Financial Reporting													35,898
4185	Tax													59,003
4186	Risk Assessment & Audit Svc													46,670
4188	ESF Financial Management													14,122
4190	Proprietary Reporting													52,504
4191	Systems Administration													17,009
4192	ITex Property Team													23,893
4194	ITex Income Team													2,880
4219	Benefits Administration													76,105
4220	Compensation Administration													23,233
4222	Organization Effectiveness													45,851
4223	HR Executive													34,691
4224	Diversity													64,176
4228	HR/EF													19,695
4229	HR People Center													22,347
4236	Business Risk Solutions													76,268
4239	Web Ent Support Team													17,300
4268	Ent Client / Server Services													20,359
4273	Ent Tech / Network Services													32,245
4274	ESF Voice Services													443,748
4275	Ent Information Centers													33,005
4285	IT Business Services													190,810
4292	Ent Tech Support Ctr / Svcs													41,543
4293	IT Ent HR Applications													23,688
4305	Ent Architecture Support Team													105,736
4306	Ent Data Management													13,317
4473	UCU Accounting Accruals													9,524
5347	GGG IT Shared Assets													1,064,485
4404	ESF Benefits Residual													(156)
4489	TransUCU Residual Transfer													147,351
4060	Public Affairs													548,947
Grand Total		(28,378)	(5,500)	(153)	(22,051)	(16,784)	(8,618)	359	14	5	1,817			8,184,783

Regulatory Business Unit L&P																	
Statement of IBU Allocated Charges by Department by Resource																	
12 Months Ended DECEMBER 31, 2002																	
Name IBU																	
Sum of Sum Total Amt																	
DeptID	Description	Resource		Description2													
		1000	1001	1002	1003	1006	1080	1091	1092	1093	1094	1095	1096	1097	1098	1099	
		Labor Overtim	Labor Straight	Lbr Straight T	Bonus/Comm	Labor Overtim	Incentive	Severance	LT Incentive	Tax Fringe Bc	Labor Standb	Labor Standb	Labor Calout	Labor Calout	Payroll Other	Labor Other	
1026	UPS-General	0	829	841		90											
1029	Producton		55,836		183	88	525	2,531									
1039	Wholesale Customer SvcsA		78,978				269	4,358									
1042	Regulated Mktg&DispatchA		198,519	(1,495)		45	(1,064)										
1043	Regulated Power Group		75,464				1,391									1,864	
1044	Fuel and Purchased PowerA		57,808				0	12,478									
1058	Trade AdministrationA		22,476														
1057	Financial Mgmt-UPS		39,401														
2301	GSS Planning & Operations		104														
2303	GSS Financial Accounting		3,010														
2304	GSS General Allocation		3,465														
2308	GSS Administration		137			2											
2309	GSS Cost Management		105						7								
2317	GSS ANR Pipeline		948														
4402	UED Benefits Residual																
4403	UPS Benefits Residual																
4420	GSS Benefits Residual																
4452	GSS Accounting Accruals		129						1,422								
4474	UED Accounting Accruals		28,248						24,568								
4475	UPS Accounting Accruals		(8,594)												2,893		
5001	Elec Trans Ops-MO/SJ Gen		21,993							(2,002)							
5002	Elec Trans Ops-ROW-MO/CO/KS		1,580														
5023	Elec Trans Business Ops-Gen		23,648														
5028	Transmission Eng MO-Gen		18,134													1,460	
5030	Systems Operations_MO General	230	135,422	4,361		48											
5032	Transmission Ops MO-Gen		17,394										18				
5038	SCADA - General		8,304														
5080	V P Transmission Svcs		17,978			17	(0)	3,245									
5083	Business Ops - Energy Delivery		16,777		770	13		7,083			118						
5090	Energy Del Products & Services		3,095					3,500									
5100	VP of Network Management		8,019				0										
5130	MO Elec Business Support		14,513														
5190	General KS/CO/MO Gas Assets		3,183														
5250	MO Elec Engineering Service		19,418							2,327							
5251	MO Electric Planning & Design		12,971	794	155	24											
5252	UED Gas Planning & Design		3,709			1			722								
5253	MO Electric Standards		13,797														
5254	Network Gas Stds & Safety Trng		2,527			31			250								
5255	Forestry MO/CO/KS		8,828														
5257	UED Gas Technical Support		1,223						264								
5260	Safety & Tech Trng-USU		30,312		224	288			10,545								
5304	VP of Network Operations		39,855		1,197												
5305	Nat Ops Work Management		13,165	1,058													
5352	General MO Elec Ntwrk Ops		20,374														
5360	General Elec Measurement		17,081														
5361	Warrensburg Meter Shop	185	6,309	9,901													
5370	General Substation Maintenance		8,389														
5379	VP - Gas Field Operations		756														
5381	Gen Gas Ntwrk Ops MO/CO/KS/CO		3,685														
5405	General MO Gas Networks		1,850			39											
5490	General Gas Measurement		1,129														
5491	Small Volume Repair (CB)		705						23								
5492	Large Volume/Warehouse (CB)		1,050														
5493	Field Measurement	24	3,378	814		78			279								
													2	1		0	

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Stor	Materials Pur	Materials Sm	Purchase Lan	Purchase Oth	Other Material	Local Phone	Long Distance	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
1026	UPS-General															
1029	Production		101													
1039	Wholesale Customer SvcsA						47		(1)	567	7					
1042	Regulated Mktg&DispatchA								102	393	167					
1043	Regulated Power Group							318	139	195	125		265			17
1044	Fuel and Purchased PowerA							30	217	1	12					
1056	Trade AdministrationA								21	27						
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations							0	9	2						
2303	GSS Financial Accounting															
2304	GSS General Allocation		5					2	15	16	12					
2308	GSS Administration							12	1	1			52			
2309	GSS Cost Management															93
2317	GSS ANR Pipeline								2							
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen					95			76	62	38					
5002	Elec Trans Ops-ROW-MO/CO/KS					467				20	10					
5023	Elec Trans Business Ops-Genl								33	53	35					
5028	Transmission Eng MO-Gen						22		14	200						
5030	Systems Operations_MO General			422			4		31	212	21					
5032	Transmission Ops MO-Gen			96					54	38	11					
5038	SCADA - General									12						
5080	V P Transmission Svcs						25		37	93	33					
5083	Business Ops - Energy Delivery						1		29	(7)						
5090	Energy Del Products & Services								4	32						
5100	VP of Network Management								5	39						
5130	MO Elec Business Support								44	34	10					
5190	General KS/CO/MO Gas Assets										11					
5250	MO Elec Engineering Service								32	6						
5251	MO Electric Planning & Design		414								6					
5252	UED Gas Planning & Design						0		4	18						
5253	MO Electric Standards						58				1					
5254	Network Gas Sids & Safety Trng			2		10					3					
5255	Forestry MO/CO/KS					4			(40)	114	(21)					
5257	UED Gas Technical Support			0			46		1	2	1					
5260	Safety & Tech Trng-USU		2				2,114	4		31	198	38				
5304	VP of Network Operations		5						0	3	80	31				
5305	Net Ops Work Management	11									6	34			38	
5352	General MO Elec Ntwrk Ops		54								148	43				
5360	General Elec Measurement							99	33	245	95					
5361	Warrensburg Meter Shop		3,573	15			149				28	40				
5370	General Substation Maintenance									251						
5379	VP - Gas Field Operations						0			5						
5381	Gen Gas Ntwrk Ops MO/KS/CO									7						
5405	General MO Gas Networks									2						
5490	General Gas Measurement		50				1			0	6					
5491	Small Volume Repair (CB)		9				132									
5492	Large Volume/Warehouse (CB)		19				141									
5493	Field Measurement		44	11			581		0	84	8					

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
DeptID	Description	Voice Tech S	Toll Free, Dec	Toll Free, Swi	Calling Card	Directory List	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Com	Radio Comm	Voice Network	TeleConferen	Local Exchan	Radio Tower
1026	UPS-General															
1029	Production															
1039	Wholesale Customer SvcsA													323		
1042	Regulated Mktg&DispatchA													138		
1043	Regulated Power Group													58	158	
1044	Fuel and Purchased PowerA													11		
1056	Trade AdministrationA													30		
1057	Financial Mgmt-UPS													2		
2301	GSS Planning & Operations													8		
2303	GSS Financial Accounting													2		
2304	GSS General Allocation															
2308	GSS Administration													1		
2309	GSS Cost Management							20							114	
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen															
5002	Elec Trans Ops-ROW-MO/CO/KS													205		
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen													24		
5030	Systems Operations_MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs															
5083	Business Ops - Energy Delivery													128		
5090	Energy Del Products & Services													92		
5100	VP of Network Management													12		
5130	MO Elec Business Support													53		
5190	General KS/CO/MO Gas Assets													32		
5250	MO Elec Engineering Service													14		
5251	MO Electric Planning & Design													19		
5252	UED Gas Planning & Design															
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng													57		
5255	Forestry MO/CO/KS													1		
5257	UED Gas Technical Support															
5260	Safety & Tech Trng-USU													1		
5304	VP of Network Operations															
5305	Net Ops Work Management													146		
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement													852		
5361	Warrensburg Meter Shop													8		
5370	General Substation Maintenance								167							
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO													4		
5405	General MO Gas Networks													19		
5490	General Gas Measurement								44							
5491	Small Volume Repair (CB)													6		
5492	Large Volume Warehouse (CB)															
5493	Field Measurement															4

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name		JBU														
Sum of Sum Total Amt																
DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Cellular Data	Other Commu	Mainframe Ha	Software Cos	PC Supplies	Computer Equ	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	MidrangeServ	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
1026	UPS-General															
1029	Production						84								48	
1039	Wholesale Customer SvcsA					562	23		371					169	82	
1042	Regulated Mktg&DispatchA		3			836	213		21					58	106	
1043	Regulated Power Group						8							235		
1044	Fuel and Purchased PowerA					281			80							
1056	Trade AdministrationA								7							
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations					193								99		
2303	GSS Financial Accounting								0					4		
2304	GSS General Allocation					93								59	1	
2308	GSS Administration					0								8		
2309	GSS Cost Management													3		
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen													111		
5002	Elec Trans Ops-ROW-MO/CO/KS													0		2
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs			2		21	9		76							
5083	Business Ops - Energy Delivery					11								16	11	
5090	Energy Del Products & Services															
5100	VP of Network Management															
5130	MO Elec Business Support													6		
5190	General KS/CO/MO Gas Assets								95							
5250	MO Elec Engineering Service								5							
5251	MO Electric Planning & Design					47										
5252	UED Gas Planning & Design					1										
5253	MO Electric Standards											188		4	1	
5254	Network Gas Stds & Safety Trng													23		
5255	Forestry MO/CO/KS													20	0	5
5257	UED Gas Technical Support													4		
5260	Safety & Tech Trng-USU					96			55					1	1	
5304	VP of Network Operations					40			203					662	3	
5305	Net Ops Work Management								6					86		
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5381	Warrensburg Meter Shop															
5370	General Substation Maintenance															
5378	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks								7							
5490	General Gas Measurement															
5491	Small Volume Repair (CB)													1	5	1
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement								12						38	

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
		Office and Wd	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and M	Printing Expe	Cash Over an	Co Dues/Fee	Co Dues/Fee	Economic De	Office Rent/L	MEALS for Bu
1026	UPS-General															
1029	Production		36						227		12					51
1039	Wholesale Customer SvcsA	249	58								23					298
1042	Regulated Mktg&DispatchA	680	71			166						2,128				289
1043	Regulated Power Group	661	18								16					299
1044	Fuel and Purchased PowerA		45								138					38
1056	Trade AdministrationA	7	2													47
1057	Financial Mgmt-UPS		3							9						4
2301	GSS Planning & Operations	7	2			7									3	14
2303	GSS Financial Accounting	0														10
2304	GSS General Allocation	231	57	3		73	19			4					2,406	114
2308	GSS Administration	27	3			7					2				4	10
2309	GSS Cost Management	7	2			6									3	2
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen	1,084									58					39
5002	Elec Trans Ops-ROW-MO/CO/KS		12								5		11			2
5023	Elec Trans Business Ops-Genl	2			1,107						1					
5028	Transmission Eng MO-Gen															
5030	Systems Operations MO General		160	183	2,234	2,650	1,278				4					39
5032	Transmission Ops MO-Gen			2												
5038	SCADA - General										3					2
5080	V P Transmission Svcs	174	35								178		264			4
5083	Business Ops - Energy Delivery		3								5					19
5090	Energy Del Products & Services															7
5100	VP of Network Management										4		144			2
5130	MO Elec Business Support		1								93					9
5190	General KS/CO/MO Gas Assets		8													2
5250	MO Elec Engineering Service		0								20					
5251	MO Electric Planning & Design	11									25					
5252	UED Gas Planning & Design		3								1					
5253	MO Electric Standards	5	2													
5254	Network Gas Sids & Safety Trng	21	28	1		22					156					2
5255	Forestry MO/CO/KS		10								437					
5257	UED Gas Technical Support		2	6	3			1			166					
5260	Safety & Tech Trng-USU	194	70			15				485	748		25			
5304	VP of Network Operations	166	1								51					167
5305	Net Ops Work Management		2								5					182
5352	General MO Elec Ntwrk Ops	317	28								15					11
5360	General Elec Measurement	89	7						16							84
5361	Warrensburg Meter Shop	13	109						23		21					
5370	General Substation Maintenance															
5379	VP - Gas Field Operations		0													4
5381	Gen Gas Ntwrk Ops MO/KS/CO															0
5405	General MO Gas Networks										2					1
5490	General Gas Measurement		1	122	60	43		2	2	1						13
5491	Small Volume Repair (CB)		0								3		2			6
5492	Large Volume/Warehouse (CB)	0	32	11												0
5493	Field Measurement		1	(63)	4	4			3	4						0
																5

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1420 Corporate As	1499 Other Office	1503 Ins Workers C	1600 Air Transport	1601 Rental Car Ex	1602 Mileage Reim	1603 Parking Fees	1604 MEALS - 50%	1605 Lodging	1606 Entertainment	1607 Entertain Cus	1608 Transportation	1698 Unused Airlin	1699 Other Travel	1701 Uniforms
1026	UPS-General		(108)													
1029	Production		890		170	152	1,388	6	638	911						55
1039	Wholesale Customer SvcsA		2,987		1,410	428	804	83	630	1,979	441					47
1042	Regulated Mktg&DispatchA		373		702	233	359	47	274	669	25					53
1043	Regulated Power Group		69		399	92	758	18	823	328	119					2
1044	Fuel and Purchased PowerA		3		335	25	148	16	132	360	9					7
1056	Trade AdministrationA		8		65		19	2	46	238						
1057	Financial Mgmt-UPS		4				38		18		48					
2301	GSS Planning & Operations		15		32	21	0	1	3	7	1					
2303	GSS Financial Accounting		1		3	1	8		19	7						0
2304	GSS General Allocation		28		109	33	50	6	56	86	6					4
2308	GSS Administration		9				0		4	2						
2309	GSS Cost Management					1	0	0								
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals		18													
4474	UED Accounting Accruals		496													(6,790)
4475	UPS Accounting Accruals		319													
5001	Elec Trans Ops-MO/SJ Gen		209		39	24	434	4	305	100						4
5002	Elec Trans Ops-ROW-MO/CO/KS		3		14		162	2	31	39						
5023	Elec Trans Business Ops-Genl		601		753	394	782	32	386	680						4
5028	Transmission Eng MO-Gen		31				102		111	33						14
5030	Systems Operations_MO General		401		385	95	880	28	167	229						2
5032	Transmission Ops MO-Gen		4				371		48		19					
5038	SCADA - General		5		129	17	336	6	136	329						9
5080	VP Transmission Svcs		34		423	160	221	22	841	451	191			(14)		47
5083	Business Ops - Energy Delivery		91		184	34	166	12	82	243	1					2
5090	Energy Del Products & Services		7				155		19	27						11
5100	VP of Network Management		63		61	30	72	3	116	44						1
5130	MO Elec Business Support						211		116							79
5190	General KS/CO/MO Gas Assets		20		29		111	1	50	39						1
5250	MO Elec Engineering Service		344				35		73	3						0
5251	MO Electric Planning & Design		1			19	198		25	38						6
5252	UED Gas Planning & Design		26		15	10	96	1	38	43						2
5253	MO Electric Standards		1,121			60			38	49						
5254	Network Gas Stda & Safety Tmg		74			3	17		25	36						(0)
5255	Forestry MO/CO/KS		47			5	348	8	174	60						(5)
5257	UED Gas Technical Support		12		19	10	44	1	18	34						1
5260	Safety & Tech Tmg-USU		1,078		296	338	2,329	14	1,220	1,021						
5304	VP of Network Operations		294		807	131	373	64	388	879						11
5305	Nat Ops Work Management		18		269	410	105	22	500	591	9					137
5352	General MO Elec Ntwrk Ops						443		97							18
5360	General Elec Measurement		138				572		188	76						559
5361	Warrensburg Meter Shop						80		108	45						4
5370	General Substation Maintenance		16		1,208	103	798	4	411	697						234
5379	VP - Gas Field Operations		4		4		9	0	3	7						8
5381	Gen Gas Ntwrk Ops MO/KS/CO				7		164	1	61	62						0
5405	General MO Gas Networks						132		48	149						3
5490	General Gas Measurement		43		1		8	0	1	13						
5491	Small Volume Repair (CB)		1				1	0	0	0						0
5492	Large Volume/Warehouse (CB)								17	28						10
5493	Field Measurement		1		17	14	18	0	86	165						8
																43

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1702	1704	1705	1708	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
		FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Emp	ESCP	Non Qualified	Employee Gift	Benefits Heat	Benefits Life I	Benefits Educ	Benefits AD&
1026	UPS-General						175									
1029	Production						825									
1039	Wholesale Customer SvcsA						1,512				327	42				
1042	Regulated Mktg&DispatchA						1,393				45	84				
1043	Regulated Power Group						273					2,625				
1044	Fuel and Purchased PowerA						424				432					
1056	Trade AdministrationA						377									
1057	Financial Mgmt-UPS						133									
2301	GSS Planning & Operations															
2303	GSS Financial Accounting						12									
2304	GSS General Allocation						40									
2308	GSS Administration												5			
2309	GSS Cost Management															
2317	GSS ANR Pipeline															
4402	UED Benefits Residual							125,079		58,614		5,607	280,917	8,546	6,541	1,732
4403	UPS Benefits Residual							38,948		17,315		1,798	65,051	2,208	2,998	561
4420	GSS Benefits Residual							1,012	761	442		2,010	54	35	11	
4452	GSS Accounting Accruals	1,111	21	10	290	(1,434)										
4474	UED Accounting Accruals	154,870	3,137	1,849	41,158	(199,020)										
4475	UPS Accounting Accruals	38,704	632	174	13,547	(34,241)										
5001	Elec Trans Ops-MO/SJ Gen						55				296					
5002	Elec Trans Ops-ROW-MO/CO/KS						28									
5023	Elec Trans Business Ops-Genl						318									
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						220						2			
5032	Transmission Ops MO-Gen															
5038	SCADA - General						2									
5080	V P Transmission Svcs						968				538	5				
5083	Business Ops - Energy Delivery						22									
5090	Energy Del Products & Services															
5100	VP of Network Management															
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets						31									
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design						8									
5252	UED Gas Planning & Design						4					30				
5253	MO Electric Standards												1			
5254	Network Gas Stds & Safety Trng													0		
5255	Forastry MO/CO/KS															
5257	UED Gas Technical Support						1							0		
5280	Safety & Tech Trng-USU						304									
5304	VP of Network Operations											32				
5305	Net Ops Work Management						395									
5352	General MO Elec Ntwrk Ops											175				
5360	General Elec Measurement															
5361	Warrensburg Meter Shop												1			
5370	General Substation Maintenance						2									
5379	VP - Gas Field Operations						7									
5381	Gen Gas Ntwrk Ops MO/KS/CO						37									
5405	General MO Gas Networks						9									
5490	General Gas Measurement						8									
5491	Small Volume Repair (CB)						5									
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement						0									

Regulatory Business Unit L&P		Statement of IBU Allocated Charges by Dept														
12 Months Ended DECEMBER 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supp	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Emp	Long Term In	BENEFITS LC	Benefits Oth	Legal Fees	Accounting S	Tax Services	Audit Services
1028	UPS-General															
1029	Production												138			
1039	Wholesale Customer SvcsA												17,148			
1042	Regulated Mktg&DispatchA		33	9,772				118					5,474			
1043	Regulated Power Group							486				3				
1044	Fuel and Purchased PowerA		14	3,943				106					7,340			
1056	Trade AdministrationA								165			3	162			
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations			24				6								
2303	GSS Financial Accounting							15				1		124		
2304	GSS General Allocation							12				5	3,250			
2308	GSS Administration							3								
2309	GSS Cost Management							3								
2317	GSS ANR Pipeline															
4402	UED Benefits Residual				18,540			5,338	(83,438)		(579,568)		914			538
4403	UPS Benefits Residual				(8,190)			1,498	(17,777)		(153,933)		212			123
4420	GSS Benefits Residual	96						39	(785)		(4,222)		7			5
4452	GSS Accounting Accruals							48								
4474	UED Accounting Accruals							85,402								
4475	UPS Accounting Accruals									0		0				
5001	Elec Trans Ops-MO/SJ Gen									(2,872)						
5002	Elec Trans Ops-ROW-MO/CO/KS												157			
5023	Elec Trans Business Ops-Genl		5	3,077									521			
5028	Transmission Eng MO-Gen												4,030			
5030	Systems Operations_MO General		90	3,866				15				10				
5032	Transmission Ops MQ-Gen		18					15				1				
5038	SCADA - General							16								
5080	V P Transmission Svcs							81								
5083	Business Ops - Energy Delivery							13				559	8,636	360		
5090	Energy Del Products & Services			167				5								
5100	VP of Network Management											57	11,762			
5130	MO Elec Business Support							18								
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service							3								
5251	MO Electric Planning & Design															
5252	UED Gas Planning & Design		2					4				1				
5253	MO Electric Standards															
5254	Network Gas Sids & Safety Trng		0													
5255	Forestry MO/CO/KS								11				21			
5257	UED Gas Technical Support		1					10								
5260	Safety & Tech Trng-USU		3					694								
5304	VP of Network Operations							40								
5305	Net Ops Work Management		7					19				347	13,107			
5352	General MO Elec Ntwrk Ops							237								
5360	General Elec Measurement		8					11					8,680			
5381	Warrensburg Meter Shop		37	1,002				11								
5370	General Substation Maintenance		8					120				7				
5379	VP - Gas Field Operations							12								
5381	Gen Gas Ntwrk Ops MO/KS/CO											27	95			
5405	General MO Gas Networks												112			
5490	General Gas Measurement		0					1								
5491	Small Volume Repair (CB)		3					1								
5492	Large Volume/Warehouse (CB)		2													
5493	Field Measurement		8	7												

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fee	Environmental	Transfer Agent	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trimmn	Constr Fee/C	Temp Employ	Telemarketing	On-Line Servi
1026	UPS-General															
1029	Production						12,536									
1039	Wholesale Customer SvcsA						297									
1042	Regulated Mktg&DispatchA															224
1043	Regulated Power Group						2,042						3,661	2		8,191
1044	Fuel and Purchased PowerA	7,792				539	16,874							280		59
1056	Trade AdministrationA						136									222
1057	Financial Mgmt-UPS						275									
2301	GSS Planning & Operations						14									35
2303	GSS Financial Accounting						(3)									3
2304	GSS General Allocation															302
2308	GSS Administration														0	
2309	GSS Cost Management															
2317	GSS ANR Pipeline															
4402	UED Benefits Residual						29,947	907								
4403	UPS Benefits Residual						6,895	168						81		
4420	GSS Benefits Residual						214	6						17		
4452	GSS Accounting Accruals						68							1		
4474	UED Accounting Accruals						1,005									
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen															
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl						2,939						110			
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						58									
5032	Transmission Ops MO-Gen													747		3,689
5038	SCADA - General															
5080	V P Transmission Svcs															
5083	Business Ops - Energy Delivery						116									
5090	Energy Del Products & Services						116									
5100	VP of Network Management						63									
5130	MO Elec Business Support						83									
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design															
5252	UED Gas Planning & Design						49							151		
5253	MO Electric Standards															
5254	Network Gas Sids & Safety Trng						15	25								
5255	Forestry MO/CO/KS														63	
5257	UED Gas Technical Support											2,828				
5260	Safety & Tech Trng-USU						12									
5304	VP of Network Operations						300									
5305	Net Ops Work Management						770								637	
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks															
5490	General Gas Measurement			0												
5491	Small Volume Repair (CB)							13								
5492	Large Volume/Warehouse (CB)			3									23			
5493	Field Measurement							28								

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
DeptID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
		Agent Fees/A	Contr Payme	Contr Payme	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gift	Business Pro	Promotional E	Internet Adver	Trade Show/C	Other Advert	Depreciation
1028	UPS-General						637									
1029	Production						1,245									
1039	Wholesale Customer SvcsA					2,049	1,299									
1042	Regulated Mktg&DispatchA			1,470		9,922	13	209		229	41	(829)				
1043	Regulated Power Group		381			8,030	5			118						
1044	Fuel and Purchased PowerA						3									
1056	Trade AdministrationA						2									
1057	Financial Mgmt-UPS						3									
2301	GSS Planning & Operations						20	0								
2303	GSS Financial Accounting						1						5			
2304	GSS General Allocation						(9)	6					18			
2308	GSS Administration						19	0		0	10		114		1	1,161
2309	GSS Cost Management						18	0								
2317	GSS ANR Pipeline															
4402	UED Benefits Residual						552									
4403	UPS Benefits Residual						137									
4420	GSS Benefits Residual						4									
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen						4,368									
5002	Elec Trans Ops-ROW-MO/CO/KS						1									
5023	Elec Trans Business Ops-Genl											188				
502B	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						6,604									
5032	Transmission Ops MO-Gen															
503B	SCADA - General															
5080	V P Transmission Svcs						1	2					155			
5083	Business Ops - Energy Delivery						1									
5090	Energy Del Products & Services															
5100	VP of Network Management						5									
5130	MO Elec Business Support															
5180	General KS/CO/MO Gas Assala						0						71			
5250	MO Elec Engineering Service						3									
5251	MO Electric Planning & Design						2									
5252	UED Gas Planning & Design						2	3								
5253	MO Electric Standards						15									
5254	Network Gas Stds & Safety Trng						0									
5255	Forestry MO/CO/KS						580									
5257	UED Gas Technical Support						1									
5260	Safety & Tech Trng-USU						35,778									
5304	VP of Network Operations						5									
5305	Nat Ops Work Management															
5352	General MO Elec Ntwrk Ops						7	2,862								
5360	General Elec Measurement		81	44												
5361	Warrensburg Meter Shop		4,258	82												
5370	General Substation Maintenance															
5379	VP - Gas Field Operations							180								
5381	Gen Gas Ntwrk Ops MO/KS/CO											6				
5405	General MO Gas Networks						20									
5490	General Gas Measurement						128									
5491	Small Volume Repair (CB)						10									
5492	Large Volume/Warehouse (CB)						0									
5493	Field Measurement						38									

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	IBU															
Sum of	Sum Total Amt															
DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Perso	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying Con	Other Contrib	Bank and Crea	Insurance Box
1026	UPS-General															
1029	Production															
1039	Wholesale Customer SvcsA											183	1,610			
1042	Regulated Mktg&DispatchA											55				
1043	Regulated Power Group															
1044	Fuel and Purchased PowerA															
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations	873														
2303	GSS Financial Accounting															
2304	GSS General Allocation	2,748	(9)							1						
2308	GSS Administration				(209)											
2309	GSS Cost Management															
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen															
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs															
5083	Business Ops - Energy Delivery															
5090	Energy Del Products & Services															
5100	VP of Network Management															
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design									13						
5252	UED Gas Planning & Design															
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng															
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support			1												
5260	Safety & Tech Trng-USU															
5304	VP of Network Operations															
5305	Net Ops Work Management											32				
5352	General MO Elec Ntwrk Opa															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop							3								
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks															
5490	General Gas Measurement															
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement															

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name IBU																
Sum of Sum Total Amt																
DeptID	Description	2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
		Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicles Maint	Vehicles Lic	Vehicles Ren	Vehicles Maint	Vehicles Othr	AFUDC	Other Interest	Regulatory Cd	Interview Exp	Job Placemnt	Search Firm A
1026	UPS-General												6,320			
1029	Production				14										5	
1039	Wholesale Customer SvcsA				7											
1042	Regulated Mktg&DispatchA				0										199	
1043	Regulated Power Group				9											
1044	Fuel and Purchased PowerA				4											
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS			0												
2301	GSS Planning & Operations				4											
2303	GSS Financial Accounting															
2304	GSS General Allocation				1							(628)				
2308	GSS Administration											(568)				
2309	GSS Cost Management															
2317	GSS ANR Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals											1				
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen			67												
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl				11											
5028	Transmission Eng MO-Gen															
5030	Systems Operations MO General				2											
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs				1											
5083	Business Ops - Energy Delivery									2						
5089	Energy Del Products & Services															
5100	VP of Network Management				1											
5130	MO Elec Business Support												(2,449)			
5190	General KS/CO/MO Gas Assets															
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design															
5252	UED Gas Planning & Design	8			1											
5253	MO Electric Standards				4											
5254	Network Gas Stds & Safety Trng				1			1								
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support															
5260	Safety & Tech Trng-USU				8											
5304	VP of Network Operations		6,840	10							164			7		
5305	Net Ops Work Management				3											
5352	General MO Elec Ntwk Ops			211												
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5370	General Substation Maintenance				2											
5379	VP - Gas Field Operations														9	
5381	Gen Gas Ntwk Ops MO/KS/CO			87						0						
5405	General MO Gas Networks															
5490	General Gas Measurement															
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)					1				2						
5493	Field Measurement				2		1				0			(0)		

Regulatory Business Unit L&P																
Statement of IBU Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
		Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	PermMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Load	Incentive Load	P/R Tax Load
1026	UPS-General								128	385	246	105	1	7		
1029	Production								2,671	11,851	(3,391)	(1,449)	43	1,057		
1039	Wholesale Customer SvcsA			17					3,780	16,939	(64)	(27)	53	1,354		
1042	Regulated Mktg&DispatchA								9,130	40,809	474	203	(262)	(6,747)		
1043	Regulated Power Group								3,505	15,685	2,332	998	27	851		
1044	Fuel and Purchased PowerA			9					3,256	13,964	(2,177)	(931)	0	(0)		
1056	Trade AdministrationA			12					1,092	4,812	154	66	(27)	(801)		
1057	Financial Mgmt-UPS								1,968	8,670	109	47	0	0		
2301	GSS Planning & Operations		11						68	92	453	194				
2303	GSS Financial Accounting								205	624	(50)	(21)	0	(0)		
2304	GSS General Allocation		13	0					238	715	453	193	0	(0)		
2308	GSS Administration		11						11	31	237	101				
2309	GSS Cost Management								8	24	229	98				
2317	GSS ANR Pipeline								65	197	124	53		0		
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals					(4)			120	295	49	21	(1,323)			
4475	UPS Accounting Accruals					(1,763)			3,443	14,300	(4,388)	(1,885)	28,929	(83,000)		
5001	Elec Trans Ops-MO/SJ Gen					(180)			273	2,305	2,140	915	(1,755)	(1,512)		
5002	Elec Trans Ops-ROW-MO/CO/KS								1,525	4,571	247	106	(55)	(902)		
5023	Elec Trans Business Ops-Genl								111	329	(151)	(65)	(2)	(21)		
5028	Transmission Eng MO-Gen								1,742	4,914	266	114	(0)	0		
5030	Systems Operations_MO General								1,252	3,754	57	24	0	(0)		
5032	Transmission Ops MQ-Gen								9,817	29,011	1,663	715		(0)		
5038	SCADA - General								1,209	3,604	157	67	0			
5080	V P Transmission Svcs			9					584	1,708	79	34	(0)	(0)		
5083	Business Ops - Energy Delivery								2,713	7,892	1,024	440	(0)	(0)		
5090	Energy Del Products & Services								1,704	4,582	43	19	0	(0)		
5100	VP of Network Management								435	1,124			(0)	(0)		
5130	MO Elec Business Support								547	1,641	59	25	(0)	(0)		
5190	General KS/CO/MO Gas Assets								1,017	3,043	(279)	(120)	73	1,213		
5250	MO Elec Engineering Service								391	1,026	(0)		0	0		
5251	MO Electric Planning & Design				2				1,353	4,056	233	100	(121)	(1,893)		
5252	UED Gas Planning & Design								805	2,738	(28)	(12)	180	2,047	2	1
5253	MO Electric Standards								305	877	(0)	(0)	5	76		
5254	Network Gas Stds & Safety Trng				61				968	2,897	(296)	(128)	(167)	(2,752)		
5255	Forestry MO/CO/KS								216	634	45	19	2	27		
5257	UED Gas Technical Support								598	1,787	30	13	(0)	0		
5260	Safety & Tech Trng-USU								103	293	5	2	1	25		
5304	VP of Network Operations			28			92		3,015	8,622	(2,726)	(1,174)	31	459		
5305	Net Ops Work Management								6,191	15,622	(818)	(351)	0	(0)		
5352	General MO Elec Ntwrk Ops		25						1,045	3,137	(115)	(49)	0	0	1	0
5360	General Elec Measurement								1,394	4,188	(238)	(102)	0	0		
5361	Warrensburg Meter Shop				52				1,184	3,544	79	34	(37)	(623)		
5370	General Substation Maintenance								1,029	3,099	(1,133)	(487)	(20)	(335)	15	7
5379	VP - Gas Field Operations								574	1,722	(48)	(21)	0	(0)		
5381	Gen Gas Ntwrk Ops MO/KS/CO								53	156	0	0	(0)	0		
5405	General MO Gas Networks								256	755	47	21	0	0		
5490	General Gas Measurement				0				132	395	(75)	(32)	0	(0)		
5491	Small Volume Repair (CB)								85	254	20	8	0	(0)		
5492	Large Volume Warehouse (CB)								49	144	(63)	(36)	(1)	(5)		
5493	Field Measurement								74	218	(30)	(13)	(0)	3		
									257	740	37	16	0	50	(0)	(0)

Regulatory Business Unit L&P													
Statement of IBU Allocated Charges by Dept													
12 Months Ended DECEMBER 31, 2002													
Name	IBU												
Sum of Sum Total Amt													
DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load Co	FDC Load HF	FDC Load Tel	FDC Load En	FDC Load Na	FDC Load IT	FDC ESF A/c	FDC ESF A/c	FDC USU A/c	
1026	UPS-General			75	12	1		54	47	17			10,583
1029	Production			5	1	0			3	1	182	291	109,708
1039	Wholesale Customer SvcsA											469	130,392
1042	Regulated Mktg&DispatchA									19			282,441
1043	Regulated Power Group										107	153	126,367
1044	Fuel and Purchased PowerA									18	53	279	117,417
1056	Trade AdministrationA												29,872
1057	Financial Mgmt-UPS											233	54,782
2301	GSS Planning & Operations												2,457
2303	GSS Financial Accounting											11	3,381
2304	GSS General Allocation												15,638
2308	GSS Administration											3	723
2309	GSS Cost Management												519
2317	GSS ANR Pipeline												1,386
4402	UED Benefits Residual												(101,158)
4403	UPS Benefits Residual												(43,950)
4420	GSS Benefits Residual												(293)
4452	GSS Accounting Accruals	(7)	(1)										(2,156)
4474	UED Accounting Accruals	(8,051)	(320)								(1,249)	(1,741)	54,383
4475	UPS Accounting Accruals	(249)	(33)								(2,379)	(3,337)	(44)
5001	Elec Trans Ops-MO/SJ Gen												35,314
5002	Elec Trans Ops-ROW/MO/CO/KS												3,408
5023	Elec Trans Business Ops-Genl												47,406
5028	Transmission Eng MO-Gen												23,772
5030	Systems Operations, MO General										883	1,257	210,120
5032	Transmission Ops MO-Gen												23,107
5038	SCADA - General												11,939
5080	V P Transmission Svcs										100	143	48,002
5083	Business Ops - Energy Delivery			2	0	0	4	2					32,103
5090	Energy Del Products & Services												8,711
5100	VP of Network Management												23,001
5130	MO Elec Business Support										71	102	17,816
5190	General KS/CO/MO Gas Assets												7,319
5250	MO Elec Engineering Service												23,577
5251	MO Electric Planning & Design												20,571
5252	UED Gas Planning & Design												6,225
5253	MO Electric Standards										3	4	15,748
5254	Network Gas Stds & Safety Trng												4,371
5255	Forestry MO/CO/KS												15,418
5257	UED Gas Technical Support												2,309
5260	Safety & Tech Trng-USU			246	38	2		147	54		1	1	101,205
5304	VP of Network Operations										83	90	135,408
5305	Net Ops Work Management										158	224	20,682
5352	General MO Elec Ntwrk Ops												40,452
5360	General Elec Measurement												23,172
5361	Warrensburg Meter Shop												27,272
5370	General Substation Maintenance										3	5	14,296
5379	VP - Gas Field Operations												1,330
5381	Gen Gas Ntwrk Ops MO/CO/KS												5,484
5405	General MO Gas Networks										61	84	2,725
5490	General Gas Measurement												2,006
5491	Small Volume Repair (CB)												1,013
5492	Large Volume/Warehouse (CB)												2,029
5493	Field Measurement										18	26	7,804

DeptID	Description	1000 Labor Overtrn	1001 Labor Straiht	1002 Lbr Straiht T	1003 Bonus/Comm	1006 Labor Overtrn	1090 Incentive	1091 Sevarance	1092 LT Incentive	1093 Tax Fringe Be	1094 Labor Standb	1095 Labor Standb	1096 Labor Callout	1097 Labor Callout	1098 Payroll Other	1099 Labor Other
5494	Measurement information		475													
5550	Gen MM-Combo Gas & Electric		8,929		78		(0)	3,127								
5559	Manager of Mts-MO		21,942		20	2										
5566	Network Fleet Management		520	1,073				4,001								
5567	Procurement		37,594		130	178		8,129								
5699	Centralized Services VP		20,205	174		122	119			273						296
5700	Business Solutions		15,897			(10)		11,630								
5701	Cust Service Center-Lincoln	8,941	15,390	77,765	33	496					102	65	18	98		681
5702	Customer Srv Ctr-Raytown	389	93,042	1,664	245	6,817						3		267		813
5703	Customer Service Center-Monroe		(81)					(16,421)								
5704	Revenue Management Dir		5,271			47		2,649								
5706	Billing-Omaha		46,099	381		1,748		7,861								
5708	Accounts Receivable Mgmt	50	5,760	76		257		1,811								
5709	Remittance Processing	104	14,158	438		1,562										1
5710	Credit and Collections	97	33,049	772	48	4,743		24,841								395
5711	Cust Communic Svcs-Director		6,751			14										
5712	Bill Processing		(1,401)			570										
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres		(0)					2,854								
5716	Field Resources Center-Raytown	367	125,983	2,863		3,537		2,605				17	23	378		3,614
5722	Field Resource Center Director		3,703													
5723	Utility Operations Dir		642													
5725	Customer Serv Centers-Director		6,021			2		(724)								
5726	Revenue Mgmt Back Office Supt	41	12,518	401		1,109		237								158
5763	Billing-Raytown	7	12,058	176		1,767					7					6
5913	MO SJD Customer Service		(15,367)													
6000	Retail Energy Markets		4,012					1,089								
6001	UED Pricing & Econ Analysis		2,738					6,107								
6002	Marketing Solutions Leadership		5,183					4,712								
6003	Energy Forecasting & Research		3,813			22		4,985								
6004	Consumer Energy Program		404													
6006	Customer Choice Programs		3,710					3,187								
6007	Retail Operations		2,249					5,577								
6016	Training Director		15,468	585				2,777								459
6017	Business Analysis Director		3,299													
6020	UED Principal Markets		74													
6021	Market Research		2,547					1,666								
6023	Retail Svcs Gas Alloc - Reg		3,441	31		6										
6024	Retail Svcs Elec Alloc	93	60,087	214		90										
6027	Community Communications Dir		3,372													
6028	Quality Assurance	5	7,842			43		3,676								
6031	Retail Services Leadership		2,792				0	5,490		296						
6033	SE Region Sales Leadership		8,045		2,331			12,788								
6100	Community Relations - General		9,264					6,037								
6101	Community Relations - Central		3,269					3,713								
6111	Economic Development-General		6,786					3,789								
6120	Econ Development - Marketing		4,980					2,893								
6124	Community Relations MO		29,261													
6130	UED Headquarters-President		89,752			165	(0)									
6131	President-Global Networks Grp	86	26,008	1,243		1,187	399			595						
6132	Business Services Team		25,133													
6160	MO Electric SR VP		18,530													
6161	PS Procurement		1,792			20										
6162	PS Engr/Generations Svcs	65	10,607	770												
6163	North MO Elect Dist Mgt		9,340													
6165	IA/MO Gas VPHQ		1,187					55								
6166	IA/MO Gas Business Ops Mgr		1,715													
6167	WestIA/NrthMO Ops Mgr		4,370													
6311	Financial Mgmt-AQN State Supp		68,839	256				5,863								
6312	Financial Mgmt-AQN Central Sup		76,399	581		17		3,741								
6327	HR & Central Safety		66,163		89	309	(0)	6,947		489						
6332	Safety & Tech Tmg-Elect Tmg		10,276													
6333	Safety & Tech Tmg-Gas Tmg		28,118													

DeptID	Description	1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Stor	Materials Pur	Materials Sm	Purchase Lan	Purchase Oth	Other Material	Local Phone	Long Distance	Cellular Phon	Papers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
5494	Measurement Information		0							0						
5550	Gen MM-Combo Gas & Electric							0			19	30				
5559	Manager of Mts-MO	14								40	40					
5566	Network Fleet Management										4					
5567	Procurement		3						29	(7)	159					18
5699	Centralized Services VP	11							65	66	50					
5700	Business Solutions								0	3	97					
5701	Cust Service Center-Lincoln								63	236	165	2,326				
5702	Customer Srv Ctr-Raytown					2		142	8,741	40	124	6,065		20		1,344
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir					0			12							
5706	Billing-Omaha								1	4	5					
5708	Accounts Receivable Mgmt									9						
5709	Remittance Processing								1		13					
5710	Credit and Collections						1	46	8		13	2,535				
5711	Cust Communic Svcs-Director					108		7	22	25	0					
5712	Bill Processing		6			40			0							
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		46						54	143	202					
5722	Field Resource Center Director										13					
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director								0							
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown								1	2						
5913	MO SJD Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis									64	3					
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research							148	8	55						
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations									3	1					
6016	Training Director									2	24					
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research							0			14					
6023	Retail Svcs Gas Alloc - Reg					5		1	8	24			0			
6024	Retail Svcs Elec Alloc							2	62	677			2			
6027	Community Communications Dir						0			0						
6028	Quality Assurance															
6031	Retail Services Leadership							44		32	20					
6033	SE Region Sales Leadership															
6100	Community Relations - General									6	1					
6101	Community Relations - Central									32						
6111	Economic Development-General								0	5						
6120	Econ Development - Marketing								7	4						
6124	Community Relations MO								295	10						
6130	UED Headquarters-President								69	25	21					
6131	President-Global Networks Grp							1	141	143	1					
6132	Business Services Team							22	48							
6160	MO Electric SR VP					4			28	7						
6181	PS Procurement															
6162	PS Engr/Generations Svcs				94				45							
6163	North MO Elect Dist Mgt								47	98						
6165	IA/MO Gas VPHO								2							
6166	IA/MO Gas Business Ops Mgr								32	4	2					
6167	WestIA/NthMO Ops Mgr															
6311	Financial Mgmt-AON State Supp		5								4					
6312	Financial Mgmt-AON Central Sup							33	7	4	24					
6327	HR & Central Safety								30	8						
6332	Safety & Tech Trng-Elect Trng						0		60	541	24					
6333	Safety & Tech Trng-Gas Trng	412				251	481		52	24						

DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, Dec	Toll Free, Sw	Calling Card	Directory List	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Com	Radio Comm	Voice Networ	TeleConferen	Local Exchan	Radio Tower
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric	8													0	
5559	Manager of MIs-MO														12	
5566	Network Fleet Management															
5587	Procurement														4	
5699	Centralized Services VP														45	
5700	Business Solutions														141	
5701	Cust Service Center-Lincoln		2,531												301	
5702	Customer Srv Ctr-Raytown		48,708					844							1	1,466
5703	Customer Service Center-Monroe							5,738	4,720				3,090	229	5,348	
5704	Revenue Management Dir															
5706	Billing-Omaha														100	
5708	Accounts Receivable Mgmt														197	
5709	Remittance Processing															
5710	Credit and Collections		608	211												
5711	Cust Communic Svcs-Director						28,543			3,461	24				5	648
5712	Bill Processing														56	
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown															
5722	Field Resource Center Director														18	
5723	Utility Operations Dir														3	
5725	Customer Serv Centers-Director														2	
5726	Revenue Mgmt Back Office Supt														4	
5763	Billing-Raytown															
5913	MO SJD Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis														22	
6002	Marketing Solutions Leadership														128	
6003	Energy Forecasting & Research														58	
6004	Consumer Energy Program								86						15	
6006	Customer Choice Programs															
6007	Retail Operations														49	
6016	Training Director														17	
6017	Business Analysis Director														76	
6020	UED Principal Markets														6	
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg														1	
6024	Retail Svcs Elec Alloc															
6027	Community Communications Dir															
6028	Quality Assurance														3	
6031	Retail Services Leadership															
6033	SE Region Sales Leadership														18	
6100	Community Relations - General														20	
6101	Community Relations - Central														12	
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO															
6130	UED Headquarters-President														17	
6131	President-Global Networks Grp														30	
6132	Business Services Team														165	
6160	MO Electric SR VP															
6181	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ															
6168	IA/MO Gas Business Ops Mgr														15	
6167	WestA/NrthMO Ops Mgr														14	
6311	Financial Mgmt-AQN State Supp														4	
6312	Financial Mgmt-AQN Central Sup														55	
6327	HR & Central Safety														11	
6332	Safety & Tech Tmg-Elect Tmg														199	
6333	Safety & Tech Tmg-Gas Tmg															

DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Cellular Data	Other Comm	Mainframe H	Software Cos	PC Supplies	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	MdrangeServ	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
5494	Measurement Information		2	0												
5550	Gen MM-Combo Gas & Electric					600			46						1	
5559	Manager of Mts-MO						5		178							
5568	Network Fleet Management															
5567	Procurement					107	17		9							
5699	Centralized Services VP					7									32	
5700	Business Solutions					32			2					217	7	
5701	Cust Service Center-Lincoln			17												
5702	Customer Srv Ctr-Raytown			41			8		52						18	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir															
5706	Billing-Omaha															
5708	Accounts Receivable Mgmt						8									
5709	Remittance Processing					3			26							
5710	Credit and Collections			206		(614)										
5711	Cust Communic Svcs-Director			(1,359)									25	3	2	
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vica Pres															
5716	Field Resources Center-Raytown							31								
5722	Field Resource Center Director												193			
5723	Utility Operations Dir					44										
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt					7			12							1
5763	Billing-Raytown							36								1
5913	MO SJD Customer Service															1
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis		1,100												6	
6002	Marketing Solutions Leadership								1						0	3
6003	Energy Forecasting & Research		9													
6004	Consumer Energy Program					1,218										480
6006	Customer Choice Programs					33										
6007	Retail Operations		4			22										
6016	Training Director					93			8						15	
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg														90	
6024	Retail Svcs Elec Alloc		6,367			388			149						1	1
6027	Community Communications Dir														33	42
6028	Quality Assurance					7										
6031	Retail Services Leadership															
6033	SE Region Sales Leadership								27						3,289	
6100	Community Relations - General															
6101	Community Relations - Central														5	
6111	Economic Development- General															
6120	Econ Development - Marketing								19						82	3
6124	Community Relations MO															25
6130	UED Headquarters-President					6,863									19	680
6131	President-Global Networks Grp		44			40										14
6132	Business Services Team								290							
6160	MO Electric SR VP												2		22	17
6161	PS Procurement														46	
6162	PS Engr/Generations Svcs														5	
6163	North MO Elect Dist Mgt															18
6165	IA/MO Gas VPHQ															23
6166	IA/MO Gas Business Ops Mgr															
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp					17	3		35							
6312	Financial Mgmt-AQN Central Sup						14									
6327	HR & Central Safety			39		51	6		49						94	1
6332	Safety & Tech Trng-Elect Trng												2		177	317
6333	Safety & Tech Trng-Gas Trng					77	50									

DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
		Office and W	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and M	Printing Expe	Cash Over an	Co Dues/Fees	Co Dues/Fees	Economic Del	Office Rent/Le	MEALS for Bu
5494	Measurement Information		2	11												
5550	Gen MM-Combo Gas & Electric	2	12		1											19
5559	Manager of Mts-MO	515	8													
5566	Network Fleet Management		51						19	(240)						
5567	Procurement	412	221							162						25
5699	Centralized Services VP	298	30							261		7				1,050
5700	Business Solutions	13	10							8						58
5701	Cust Service Center-Lincoln	118								7						224
5702	Customer Srv Ctr-Raytown	647	7							267						447
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir		0							33						39
5708	Billing-Omaha		65							6						
5708	Accounts Receivable Mgmt	21	2							2		34				10
5709	Remittance Processing	20	38							210	34	25				53
5710	Credit and Collections	4	113							9		(4)				4
5711	Cust Communic Svcs-Director		8					14		609		19				1
5712	Bill Processing	(1,333)	250,113			487	3,890			49,569		6				
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres		0													
5716	Field Resources Center-Raytown	1,647	2													
5722	Field Resource Center Director									71						111
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director									13						7
5728	Revenue Mgmt Back Office Supt	24	18													10
5763	Billing-Raytown	28	2							69						24
5913	MO SJD Customer Service		(23,787)													
6000	Retail Energy Markets		8													
6001	UED Pricing & Econ Analysis		2							3			146			125
6002	Marketing Solutions Leadership	61	28									2	24			26
6003	Energy Forecasting & Research									88						39
6004	Consumer Energy Program		4							0						
6006	Customer Choice Programs									40						5
6007	Retail Operations	4	8							161			4			3
6016	Training Director	2	32							27						18
6017	Business Analysis Director									242						53
6020	UED Principal Markets									1						
6021	Market Research									20						
6023	Retail Svcs Gas Alloc - Reg	13	9									100	0			3
6024	Retail Svcs Elec Alloc	16	13							13						73
6027	Community Communications Dir	8	10							10		10,727	325			269
6028	Quality Assurance		0				31			7						10
6031	Retail Services Leadership		12							38						306
6033	SE Region Sales Leadership		10							2						13
6100	Community Relations - General		4													4
6101	Community Relations - Central		1							0						14
6111	Economic Development-General		0										324			49
6120	Econ Development - Marketing	50	6							15		61	32	498		41
6124	Community Relations MO	23	56											243		33
6130	UED Headquarters-President	56	56							244		1,514	690	3,818		451
6131	President-Global Networks Grp	158	60	433						3			124			68
6132	Business Services Team		356							131		38,275				46
6160	MO Electric SR VP	472	7							337		23				32
6161	PS Procurement		0							2,214						12
6162	PS Engr/Generations Svcs		5							2			21			5
6163	North MO Elect Dist Mgt	4														7
6165	IA/MO Gas VPHQ	18	31	2	5	28										15
6166	IA/MO Gas Business Ops Mgr		1							5		817			164	7
6167	WestIA/NrthMO Ops Mgr									3						6
6311	Financial Mgmt-AQN State Supp	32	7													
6312	Financial Mgmt-AQN Central Sup	11					6			20						64
6327	HR & Central Safety	177	357							28						63
6332	Safety & Tech Tmg-Elect Tmg		3							342	5		5			228
6333	Safety & Tech Tmg-Gas Tmg	927	2		713	603	98									239

DeptID	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate Ass	Other Office	Ins Workers C	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cust	Transportation	Unused Airlin	Other Travel	Uniforms
5494	Measurement Information		2						0							
5550	Gen MM-Combo Gas & Electric		118		99	9	61	8	168	45						
5559	Manager of Mts-MO		22		62	31	338	8	334	112						
5566	Network Fleet Management		3						14						5	
5567	Procurement		309		2	96	61	72	271	911						58
5699	Centralized Services VP		36		366	97	108	12	575	145	324				19	
5700	Business Solutions		488		168	77	69	5	121	243					9	
5701	Cust Service Center-Lincoln		1,387		29	78	616	0	431	761	1				2	
5702	Customer Srv Ctr-Raytown		1,199		21	285	330	2	522	961		0			2	
5703	Customer Service Center-Monroe														10	
5704	Revenue Management Dir		41		467	209	279	27	184	1,302						
5706	Billing-Omaha		357		105	32	396	2	331	366			0		11	
5709	Accounts Receivable Mgmt	3	73		42	27	2	0	38	21						
5709	Remittance Processing		407		140	14	9	1	26	40						
5710	Credit and Collections		322		101	77	98	1	289	220						
5711	Cust Communic Svcs-Director		15		7	2	36	3	123	70	15				1	
5712	Bill Processing		325						4	5						
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown		890		50	328	697	9	1,229	1,456	4				46	
5722	Field Resource Center Director								6							
5723	Utility Operations Dir				9		21		5	7						
5725	Customer Serv Centers-Director		12		59	6	7	1	79	24	13				4	
5726	Revenue Mgmt Back Office Supt		291				85		34	136					3	
5763	Billing-Raytown		27				206	2	70	344						
5913	MO SJD Customer Service															
6000	Retail Energy Markets		11		14		2		72							
6001	UED Pricing & Econ Analysis		243													
6002	Marketing Solutions Leadership		7		40		8	1	14	5						
6003	Energy Forecasting & Research		14		4		32									
6004	Consumer Energy Program								25							
6006	Customer Choice Programs															
6007	Retail Operations		97		8				5							
6016	Training Director		59			11	132	0	105	106						
6017	Business Analysis Director		79			11		0	5	5					1	
6020	UED Principal Markets														1	
6021	Market Research		0		15	3	37	6	33	69	1				1	
6023	Retail Svcs Gas Alloc - Reg		21		25	19	95	1	98	102	6				1	
6024	Retail Svcs Elec Alloc		165		387	137	1,577	35	1,315	1,210	422				36	
6027	Community Communications Dir		55		114		21	3	8	44					0	
6028	Quality Assurance		44		87	4	21	2	20	52					0	
6031	Retail Services Leadership		8,053		74				5						0	
6033	SE Region Sales Leadership															
6100	Community Relations - General		336		62		227	0	117	42						
6101	Community Relations - Central		27		153	75	43	10	273	220	15					
6111	Economic Development-General		35		194	63	79	4	30	170					2	
6120	Econ Development - Marketing		54		22	28	150	1	61	152	54				0	
6124	Community Relations MO		386		98	34	2,137	7	890	419	373				0	
6130	UED Headquarters-President		1,585		133,875	110	124	10	184	609	4				19	
6131	President-Global Networks Grp		84		2,012	26	22	5	438	115					8	
6132	Business Services Team		3,384		447	97	146		99	409					7	
6160	MO Electric SR VP						37		35						6	
6161	PS Procurement		1				10		6		143					
6162	PS Engr/Generations Svcs		539			5	49		37	75						
6163	North MO Elect Dist Mgt						168		77	33					4	
6165	IA/MO Gas VPHQ		108				47		101	36						
6166	IA/MO Gas Business Ops Mgr		31			53	167	1	68	94					3	
6187	West/IA/NrthMO Ops Mgr		12			26	196		39	95						
6311	Financial Mgmt-AQN State Supp		44		384	151	536	20	203	416	2					
6312	Financial Mgmt-AQN Central Supp		418		251	49	114	2	80	107					20	
6327	HR & Central Safety		795		1,412	401	1,646	49	1,228	1,621	29				0	
6332	Safety & Tech Tmg-Elect Tmg		89				61		151	209					65	
6333	Safety & Tech Tmg-Gas Tmg		338		689	249	771	9	1,034	1,436					9	
															2	

DeptID	Description	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
		FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Emp	ESCP	Non Qualified	Employee Gif	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
5494	Measurement Information												0			
5550	Gen MM-Combo Gas & Electric															
5559	Manager of Mts-MO						37					3				
5566	Network Fleet Management						122									
5567	Procurement						183									
5699	Centralized Services VP						1,216									
5700	Business Solutions						84					124				
5701	Cust Service Center-Lincoln						51									
5702	Customer Srv Ctr-Raytown						183					222	14			
5703	Customer Service Center-Monroe											709				
5704	Revenue Management Dir						22									
5706	Billing-Omaha						90					11				
5708	Accounts Receivable Mgmt						2						8			
5709	Remittance Processing						98					7				
5710	Credit and Collections						127					12				
5711	Cust Communic Svcs-Director						41	(94)				552				
5712	Bill Processing						11							1		
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown						108									
5722	Field Resource Center Director											135				
5723	Utility Operations Dir						28									
5725	Customer Serv Centers-Director						94					1				
5726	Revenue Mgmt Back Office Supt						34					2				
5763	Billing-Raytown						12					13				
5913	MO SJD Customer Service															
6000	Retail Energy Markets											8				
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research						14									
6004	Consumer Energy Program															
6006	Customer Choice Programs						38									
6007	Retail Operations						54									
6016	Training Director						568									
6017	Business Analysis Director						21									
6020	UED Principal Markets															
6021	Market Research						61									
6023	Retail Svcs Gas Alloc - Reg						6									
6024	Retail Svcs Elec Alloc						(84)					3				
6027	Community Communications Dir						11					71				
6028	Quality Assurance						46					238				
6031	Retail Services Leadership						137									
6033	SE Region Sales Leadership															
6100	Community Relations - General						11									
6101	Community Relations - Central															
6111	Economic Development- General						30									
6120	Econ Development - Marketing						88									
6124	Community Relations MO						61									
6130	UED Headquarters-President						822									
6131	President-Global Networks Grp						17,302					678				
6132	Business Services Team											657	8			
6160	MO Electric SR VP											137				
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	IAMMO Gas VPHO													5		
6166	IAMMO Gas Business Ops Mgr															
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp						658						14			
6312	Financial Mgmt-AQN Central Sup						278						3			
6327	HR & Central Safety						836					19				
6332	Safety & Tech Tmg-Elect Tmg						2,424					117	3	6		
6333	Safety & Tech Tmg-Gas Tmg						399									

DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugg	Relocation Exp	Benefits Supp	Benefits Reast	Benefits LT &	Benefits Grea	Benefits Emp	Long Term Inv	BENEFITS LO	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Services
5494	Measurement Information		0													
5550	Gen MM-Combo Gas & Electric							90					1,988			
5559	Manager of Mils-MO		3													
5566	Network Fleet Management		13					(27)								
5567	Procurement							195					5,635			
5699	Centralized Services VP			825				241					4,774			
5700	Business Solutions			831				199								
5701	Cust Service Center-Lincoln							812								
5702	Customer Srv Ctr-Raytown			164				187				139				
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir							26					409			
5706	Billing-Omaha							224								
5708	Accounts Receivable Mgmt							21								
5709	Remittance Processing							148				10				
5710	Credit and Collections			1,825				274				5	39			
5711	Cust Communic Svcs-Director							329								
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown			12	5,161			307								
5722	Field Resource Center Director							139								
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director							13								
5726	Revenue Mgmt Back Office Supt				1,885			14				0				
5763	Billing-Raytown							1								
5913	MO SJD Customer Service															
6000	Retail Energy Markets							261								
6001	UED Pricing & Econ Analysis							72								
6002	Marketing Solutions Leadership							67						62		
6003	Energy Forecasting & Research															
6004	Consumer Energy Program															
6006	Customer Choice Programs				(395)			158								
6007	Retail Operations							75					450			
6016	Training Director			3,320												
6017	Business Analysis Director							14								
6020	UED Principal Markets															
6021	Market Research							163								
6023	Retail Svcs Gas Alloc - Reg							94				1				
6024	Retail Svcs Elec Alloc											1				
6027	Community Communications Dir							672								
6028	Quality Assurance							17								
6031	Retail Services Leadership							80					10,085			
6033	SE Region Sales Leadership							134					28			
6100	Community Relations - General							172					4,077			
6101	Community Relations - Central							300								
6111	Economic Development-General							17					30			
6120	Econ Development - Marketing							21								
6124	Community Relations MO							62								
6130	UED Headquarters-President							24					17,046			
6131	President-Global Networks Grp							7					1,745			
6132	Business Services Team												15,736		216	
6160	MO Electric SR VP												416			
6161	PS Procurement			8				73								
6162	PS Engr/Generations Svcs			16												
6163	North MO Elect Dist Mgt			4												
6165	IA/MO Gas VPHQ				296								40			
6166	IA/MO Gas Business Ops Mgr				220								204			
6167	WestIA/NrthMO Ops Mgr			1												
6311	Financial Mgmt-AQN State Supp				297			171					4			
6312	Financial Mgmt-AQN Central Sup							183								
6327	HR & Central Safety			2				138								
6332	Safety & Tech Tmg-Elect Tmg				3							2	807			
6333	Safety & Tech Tmg-Gas Tmg															

DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fee	Environmenta	Transfer Age	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trimmn	Constr Fee/C	Temp Employ	Telemarketing	On-Line Servi
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric						351									
5559	Manager of Mts-MO															
5568	Network Fleet Management													407		
5567	Procurement						116							2		
5699	Centralized Services VP						2,783							898		
5700	Business Solutions						577							137		
5701	Cust Service Center-Lincoln						12,684									
5702	Customer Srv Ctr-Raytown														516	
5703	Customer Service Center-Monroe													3,528		
5704	Revenue Management Dir						(2,210)									
5706	Billing-Omaha						74									
5708	Accounts Receivable Mgmt						1,253								613	
5709	Remittance Processing						74									
5710	Credit and Collections								14	58					5,055	
5711	Cust Communic Svcs-Director						3,168	266			738	68,933	133	15,708		6
5712	Bill Processing														13	
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres											(2)				
5716	Field Resources Center-Raytown															
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt								84							
5763	Billing-Raytown														4,051	
5913	MO SJD Customer Service														160	
6000	Retail Energy Markets						233									
6001	UED Pricing & Econ Analysis						233									57
6002	Marketing Solutions Leadership						919									
6003	Energy Forecasting & Reseach						175									
6004	Consumer Energy Program															18
6006	Customer Choice Programs						313									
6007	Retail Operations						226									
6016	Training Director						548									
6017	Business Analysis Director														1	
6020	UED Principal Markets															
6021	Market Research						146									
6023	Retail Svcs Gas Alloc - Reg						195									
6024	Retail Svcs Elec Alloc						10,481									
6027	Community Communications Dir															
6028	Quality Assurance						73							25		
6031	Retail Services Leadership						251							15		
6033	SE Region Sales Leadership						329									
6100	Community Relations - General						194									
6101	Community Relations - Central						97									
6111	Economic Development-General						484									
6120	Econ Development - Marketing						362							1,630		
6124	Community Relations MO						1,723									181
6130	UED Headquarters-President						33,968									
6131	President-Global Networks Grp						2,354								54	
6132	Business Services Team						26,187							278		31
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHO						65									
6168	IA/MO Gas Business Ops Mgr													150		
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp						410									
6312	Financial Mgmt-AQN Central Sup						3,649									
6327	HR & Central Safety				4		478									
6332	Safety & Tech Trng-Elect Trng														168	
6333	Safety & Tech Trng-Gas Trng															
															713	

DeptID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
		Agent Fees/A	Contr Paym	Contr Paym	3rd Party Ins	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gfts	Business Pro	Promotional E	Internet Adve	Trade Show/C	Other Advt	Depreciation/
5494	Measurement Information							80								
5550	Gen MM-Combo Gas & Electric							1								
5559	Manager of Mts-MO							2								
5566	Network Fleet Management															
5567	Procurement							1,006								
5699	Centralized Services VP							1,940								
5700	Business Solutions											534				
5701	Cust Service Center-Lincoln							30							4	
5702	Customer Srv Ctr-Raytown			29,157				1,528					5			
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir							0								
5706	Billing-Omaha	(13,801)						(1,324)								
5708	Accounts Receivable Mgmt												28			
5709	Remittance Processing	2,381						8,170								
5710	Credit and Collections	25				2		992								
5711	Cust Communic Svcs-Director							6,303								
5712	Bill Processing							3,673								
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5718	Field Resources Center-Raytown					3		21								
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director												11			
5726	Revenue Mgmt Back Office Supt							303								
5763	Billing-Raytown															
5919	MO SJD Customer Service															
6000	Retail Energy Markets							(41)		87						
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership							21	74	53			2			
6003	Energy Forecasting & Research			1,254				1,467								
6004	Consumer Energy Program							1		336		16	8			19
6006	Customer Choice Programs									6		653				
6007	Retail Operations												192			
6016	Training Director												2			
6017	Business Analysis Director							11,823								
6020	UED Principal Markets															
6021	Market Research							1,282								
6023	Retail Svcs Gas Alloc - Reg							188		130	47	87	3			13
6024	Retail Svcs Elec Alloc							22,134		2,763	513	1,187				
6027	Community Communications Dir															828
6028	Quality Assurance							28								
6031	Retail Services Leadership							59					9			
6033	SE Region Sales Leadership											256	296			
6100	Community Relations - General							150			1	242				
6101	Community Relations - Central							17								
6111	Economic Development-General							2								
6120	Econ Development - Marketing							2								
6124	Community Relations MO							77	197	159			10	37		
6130	UED Headquarters-President							6,007			17		170	499	1	34
6131	President-Global Networks Grp								12,024			24	279			
6132	Business Services Team							168								
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt							8								
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr							45								
6167	WestIA/NrthMO Ops Mgr															
6311	Financial Mgmt-AQN State Supp							28								
6312	Financial Mgmt-AQN Central Sup							2								
6327	HR & Central Safety							2,080			7		41			
6332	Safety & Tech Trng-Elect Trng							89								8
6333	Safety & Tech Trng-Gas Trng							2,107								

DeptID	Description	2100	2200	2203	2204	2205	2208	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Person	Uncollectible	Charitable Co	Political Conts	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bot
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric															
5559	Manager of Mts-MO															
5566	Network Fleet Management															
5567	Procurement															
5699	Centralized Services VP									10						
5700	Business Solutions															
5701	Cust Service Center-Lincoln														(71)	
5702	Customer Srv Ctr-Raytown															
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir															
5706	Billing-Omaha															
5708	Accounts Receivable Mgmt															
5708	Remittance Processing								(100)					(100)		
5710	Credit and Collections														53,205	
5711	Cust Communic Svcs-Director							2								
5712	Bill Processing															
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown															
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown															
5913	MO SJD Customer Service															
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research															
6004	Consumer Energy Program															
6006	Customer Choice Programs															
6007	Retail Operations															
6016	Training Director															
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg															
6024	Retail Svcs Elec Alloc														0	
6027	Community Communications Dir															
6028	Quality Assurance									491						
6031	Retail Services Leadership															
6033	SE Region Sales Leadership															
6100	Community Relations - General															
6101	Community Relations - Central												6			
6111	Economic Development-General															
6120	Econ Development - Marketing															
6124	Community Relations MO															
6130	UED Headquarters-President									9,520				3,524		
6131	President-Global Networks Grp															
6132	Business Services Team															
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs															
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ															
6166	IA/MO Gas Business Ops Mgr															
6167	West IA/NthMO Ops Mgr							3								
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup															
6327	HR & Central Safety															
6332	Safety & Tech Trng-Elect Trng														730	
6333	Safety & Tech Trng-Gas Trng															

DeptID	Description	2607	2810	2811	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
		Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Lic	Vehicles Rent	Vehicle Maint	Vehicles Other	AFUDC	Other Interest	Regulatory C	Interview Exp	Job Placem	Search Firm
5494	Measurement Information															
5550	Gen Mt-Combo Gas & Electric															
5559	Manager of Mus-MO															
5566	Network Fleet Management			(56)				48						61		
5567	Procurement				3					1				4		
5699	Centralized Services VP		9,334		2											
5700	Business Solutions		(0)		1						(76)					32
5701	Cust Service Center-Lincoln			237	10											
5702	Customer Srv Ctr-Raytown			247	40									0	23	
5703	Customer Service Center-Monroe															
5704	Revenue Management Dir				2											
5706	Billing-Omaha				4											
5708	Accounts Receivable Mgmt				2											
5709	Remittance Processing			53	1											
5710	Credit and Collections			(25)	1											
5711	Cust Communic Svcs-Director				0									203		130
5712	Bill Processing													1		
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres															
5716	Field Resources Center-Raytown			(0)	14											
5722	Field Resource Center Director															
5723	Utility Operations Dir															
5725	Customer Serv Centers-Director															
5726	Revenue Mgmt Back Office Supt															
5763	Billing-Raytown				6	2								2		
5913	MO SJD Customer Service													2		
6000	Retail Energy Markets															
6001	UED Pricing & Econ Analysis															
6002	Marketing Solutions Leadership															
6003	Energy Forecasting & Research															
6004	Consumer Energy Program														10	
6006	Customer Choice Programs															
6007	Retail Operations															
6016	Training Director					1										
6017	Business Analysis Director															
6020	UED Principal Markets															
6021	Market Research															
6023	Retail Svcs Gas Alloc - Reg				1											
6024	Retail Svcs Elec Alloc				4											
6027	Community Communications Dir															
6028	Quality Assurance															
6031	Retail Services Leadership															
6033	SE Region Sales Leadership															
6100	Community Relations - General															
6101	Community Relations - Central															
6111	Economic Development-General															
6120	Econ Development - Marketing				3											
6124	Community Relations MO				4											
6130	UED Headquarters-President		7,997		6											
6131	President-Global Networks Grp			(408)												
6132	Business Services Team											3,423		1,575		
6160	MO Electric SR VP															
6161	PS Procurement															
6162	PS Engr/Generations Svcs				30				2							
6163	North MO Elect Dist Mgt															
6165	IA/MO Gas VPHQ				1											
6168	IA/MO Gas Business Ops Mgr				10											
6167	WestIA/NthMO Ops Mgr				8											
6311	Financial Mgmt-AQN State Supp															
6312	Financial Mgmt-AQN Central Sup				3											
6327	HR & Central Safety				43						(9)					
6332	Safety & Tech Tmg-Elect Tmg													2,321		
6333	Safety & Tech Tmg-Gas Tmg				71	5	31			1						

DeptID	Description	3399	3403	3405	3004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
		Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	PgmMgmt-EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Loa	Incentive Loa	P/R Tax Load
5494	Measurement Information								36	109	(50)	(22)	0			
5550	Gen MM-Combo Gas & Electric								836	2,339	(295)	(127)		(0)		
5559	Manager of Mis-MO								1,502	4,525	341	147	29	328		
5566	Network Fleet Management				292				389	988	(1,565)	(672)	0	0	2	1
5567	Procurement								3,276	9,385	400	172	0			
5699	Centralized Services VP								1,670	4,900	774	332	7	130		
5700	Business Solutions								2,088	5,234	(1,242)	(534)	4	66		
5701	Cust Service Center-Lincoln								7,809	23,212	3,347	1,438	(20)	(357)	90	43
5702	Customer Srv Ctr-Raytown								6,160	24,212	3,399	1,481	(127)	(2,998)	0	0
5703	Customer Service Center-Monroe								(1,155)	(2,644)	(0)	(0)				
5704	Revenue Management Dir								617	1,708	18	8	1	19		
5706	Billing-Omaha								4,197	12,169	552	237	14	250	0	0
5708	Accounts Receivable Mgmt								572	1,650	270	116	0	8		
5709	Remittance Processing			14					1,314	3,928	165	71	5	90	0	0
5710	Credit and Collections	1			9				5,577	14,397	1,065	458	66	1,102	1	0
5711	Cust Communic Svcs-Director								611	1,629	173	74	2	34		
5712	Bill Processing								519	1,553	37	16	2	28		
5713	Market/Sales Communications															
5714	Cust Operations UED-Vice Pres								200							
5716	Field Resources Center-Raytown								9,614	27,529	947	407	0	(0)	2	1
5722	Field Resource Center Director								288	861	67	29	1	16		
5723	Utility Operations Dir								41	128			0			
5725	Customer Serv Centers-Director								464	1,385	179	77	(1)	(20)		
5726	Revenue Mgmt Back Office Supt								1,140	3,368	57	24	3	60	0	0
5763	Billing-Raytown				0				1,137	3,402	551	237	(4)	(73)	0	0
5913	MO SJD Customer Service								347	1,002	(1,252)	(538)	(0)	0		
6000	Retail Energy Markets	10							616	1,546	(789)	(339)		(0)		
6001	UED Pricing & Econ Analysis								680	1,815	(433)	(186)	(0)	0		
6002	Marketing Solutions Leadership								606	1,591	(824)	(354)	(4)	(55)		
6003	Energy Forecasting & Research								26	82	16	7	(1)	(10)		
6004	Consumer Energy Program								479	1,273	(528)	(227)	(4)	(61)		
6006	Customer Choice Programs								541	1,338	(470)	(202)	0	39		
6007	Retail Operations								1,474	4,177	414	178	4	74	0	0
6016	Training Director								271	810	51	22	1	15		
6017	Business Analysis Director								4	15	9	4				
6020	UED Principal Markets								294	791	(102)	(44)	0	(0)		
6021	Market Research			1					247	723	480	197	(0)	(0)	0	0
6023	Retail Svcs Gas Alloc - Reg			0					4,155	12,342	7,751	3,331	0	0	0	0
6024	Retail Svcs Elec Alloc			9					274	821	18	8	1	17		
6027	Community Communications Dir								856	2,381	134	58	1	26		
6028	Quality Assurance								593	1,488	(427)	(184)		0		
6031	Retail Services Leadership			15					1,058	2,867	11	5	0	(0)		
6033	SE Region Sales Leadership								484	1,265				(0)		
6100	Community Relations - General								775	2,135	558	240	(0)	0		
6101	Community Relations - Central								552	1,484	114	49	(0)	(0)		
6111	Economic Development-General								2,048	6,138	(1,858)	(798)				
6120	Econ Development - Marketing								5,463	18,403	2,573	1,101	(0)	(2)		
6124	Community Relations MO								2,156	6,368	(319)	(138)	(30)	(484)	1	0
6130	UED Headquarters-President		90						1,665	5,180	1,184	504	(1)	(9)		
6131	President-Global Networks Grp		1,325		20	32			1,283	3,891	(252)	(109)				
6132	Business Services Team		13						85	380	(1,377)	(589)				
6160	MO Electric SR VP								579	2,403	(2,492)	(1,065)				
6161	PS Procurement								654	1,961	65	28				
6162	PS Engr/Generations Svcs								86	254	38	16				
6163	North MO Elect Dist Mgt								120	360	36	16				
6165	IA/MO Gas VPHQ								306	918	(106)	(46)				
6168	IA/MO Gas Business Ops Mgr								5,182	15,157	(4,464)	(1,918)	(139)	(2,298)	0	0
6167	WestIA/NrthMO Ops Mgr								5,808	16,627	(327)	(140)	(0)	0	1	0
6311	Financial Mgmt-AON State Supp		21						6,476	18,984	(499)	(215)	0			
6312	Financial Mgmt-AON Central Sup							15	718	2,112	(12)	(5)	(0)	(0)		
6327	HR & Central Safety	19	71	8					1,947	5,771	3,599	1,546	0	(0)		
6332	Safety & Tech Tmg-Elect Tmg				363											
6333	Safety & Tech Tmg-Gas Tmg				2,193											

DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load Co	FDC Load Hr	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load Ft	FDC ESF Alloc	FDC ESF Alloc	FDC USU Alloc	
5494	Measurement Information										4	6	669
5550	Gen MM-Combo Gas & Electric												18,288
5559	Manager of Mills-MO										13	19	31,218
5568	Network Fleet Management												5,069
5567	Procurement			23	3	0	18	14	5				72,430
5899	Centralized Services VP			130	20	1	35	79	29		36	51	52,998
5700	Business Solutions												48,450
5701	Cust Service Center-Lincoln										3	4	148,967
5702	Customer Srv Ctr-Raytown												260,389
5703	Customer Service Center-Montco												(22,512)
5704	Revenue Management Dir										7	10	13,805
5706	Billing-Omaha										4	5	62,461
5708	Accounts Receivable Mgmt												10,594
5709	Remittance Processing												92,107
5710	Credit and Collections			7	1	0	4	5	2		148	203	188,407
5711	Cust Communic Svcs-Director												59,903
5712	Bill Processing												308,119
5713	Market/Sales Communications												(2)
5714	Cust Operations UED-Vice Pres												3,054
5718	Field Resources Center-Raytown												190,984
5722	Field Resource Center Director												5,126
5723	Utility Operations Dir												929
5725	Customer Serv Centers-Director												7,729
5726	Revenue Mgmt Back Office Supt												26,110
5763	Billing-Raytown										14	20	20,310
5913	MO SJD Customer Service												(39,154)
6000	Retail Energy Markets												5,681
6001	UED Pricing & Econ Analysis												11,747
6002	Marketing Solutions Leadership												13,354
6003	Energy Forecasting & Research										46	68	13,640
6004	Consumer Energy Program												2,197
6006	Customer Choice Programs												8,850
6007	Retail Operations												10,279
6018	Training Director												30,990
6017	Business Analysis Director												16,436
6020	UED Principal Markets												274
6021	Market Research												7,076
6023	Retail Svcs Gas Alloc - Reg			0	0			0	0		57	79	6,624
6024	Retail Svcs Elec Alloc			4	1	0		2	1		71	101	149,708
6027	Community Communications Dir												7,061
6028	Quality Assurance												15,613
6031	Retail Services Leadership			141	22	1	21	85	31				32,597
6033	SE Region Sales Leadership												26,649
6100	Community Relations - General										15	20	24,959
6101	Community Relations - Central												10,369
6111	Economic Development-General												17,789
6120	Econ Development - Marketing										142	195	12,054
6124	Community Relations MO												63,019
6130	UED Headquarters-President			1,095	188	8	1,123	735	209		8		331,497
6131	President-Global Networks Grp			207	32	2	108	129	44		168	238	119,567
6132	Business Services Team			713	109	5	907	489	149		12		85,706
6160	MO Electric SR VP											121	24,819
6161	PS Procurement												415
6162	PS Engr/Generations Svcs										203	426	12,482
6163	North MO Elect Dist Mgt												12,565
6165	IA/MO Gas VPHQ												3,710
6168	IA/MO Gas Business Ops Mgr												3,022
6167	West/NrthMO Ops Mgr												5,826
6311	Financial Mgmt-AQN State Supp												90,150
6312	Financial Mgmt-AQN Central Sup												107,996
6327	HR & Central Safety												136,470
6332	Safety & Tech Trng-Elect Trng												16,814
6333	Safety & Tech Trng-Gas Trng												55,262

DeptID	Description	1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
		Labor Overlim	Labor Straight	Lbr Straight T	Bonus/Comm	Labor Overlim	Incentive	Severance	LT Incentive	Tax Fringe Be	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
6340	USU Risk Solutions & Credit	10	15,032		135											
6348	GNG IT Business Office		34,566			28	(169)	11,171		319						130
6349	GNG IT GSS Applications		24,613					3,538								
6352	GNG IT Enrgy Deliv Application		23,577		17			5,120								8
6353	GNG IT Energy Res Applications		53,866			183		2,650								
6356	GNG IT Webb Applications		15,304		168			2,722								
6357	GNG IT Field Support		20,085					2,353								
6358	GNG IT Support Center		8,940			24		636								
6359	GNG IT Support Center - Tier 2		9,298					789								
6360	GNG IT Cust Serv Applications		61,847					15,442								
6361	GNG IT Telecom Services		2,498													
6362	GNG IT Client/Server Svcs		10,689					1,006								
6363	GNG IT InfoCenter-Open Sys Svc		5,244					339								
6384	GNG IT DataCenter-Ops Svcs	9	12,292			692		766								529
6365	GNG IT Data Base Support		18,099					6,825								
6366	GNG IT DataCntr-Tech Svcs		11,363			62	6	8,548								2
6367	GNG IT InfoCntr-Prod Cnt Svcs		6,319				99									13
6368	GNG IT Infrastructure Mgmt		10,802													
6369	GNG IT Communication Services	1	9,712		662	21	3	1,914								
6370	Regulatory Administration	9	24,285		165		210	(7)		937						
6371	Regulatory Services Electric		28,398				29	0								
6372	Regulatory Services-Gas		2,568				9	(0)		68						
6373	Regulatory PGA		654			15	0	107								
6374	Regulatory Analytical Support		43,535			93		1,379								
6376	Reg Legislative Svcs-MO		10,770													
6381	E-Business		12,059													
6382	Regulatory Acctg Svcs-Electric		89,363					645								
6384	Regulatory Acctg Svcs-Gas		6,502				1									
6386	USU Risk Assessment & Audit		13,782		63											
6388	Property		4,255					349								
6390	Environmental		35,078				22									982
6392	Tax- Property Team		23,354													
6393	Tax- Sales Team		16,008				46									
6394	Tax- Income Team		16,581					(2,153)								
6397	GNG IT Call Center Engineering		9,288		0		35									
7037	General Gas Tech Svcs		321													
Grand Total		7,692	2,845,895	106,622	5,878	26,881	1,482	326,520	(2,002)	4,457	110	85	61	745	3,031	11,270

DeptID	Description	1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
		Materials Stor	Materials Purk	Materials Sm	Purchase Lan	Purchase Oth	Other Materia	Local Phone	Long Distanc	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
6340	USU Risk Solutions & Credit							0		13						
6348	GNG IT Business Office								102	6,883		71				22
6349	GNG IT GSS Applications							62	10	18						
6352	GNG IT Enrgy Deliv Application						14			24	(860)		(20)			
6353	GNG IT Energy Res Applications									20						
6358	GNG IT Webb Applications								9	4		62				
6357	GNG IT Field Support	9						17		62		126				
6358	GNG IT Suppon Center							0		2		8				
6359	GNG IT Support Center - Tier 2								7	14		5				
6360	GNG IT Cust Serv Applications						1	0	5	114		229				
6361	GNG IT Telecom Services							(9,877)	1,490	8		49	6,450	685	1,005	
6362	GNG IT Client/Server Svcs								14	2		24				
6363	GNG IT InfoCenter-Open Sys Svc									9		27				
6364	GNG IT DataCenter-Ops Svcs											24				
6365	GNG IT Data Base Support								38	17		42				
6366	GNG IT DataCntr-Tech Svcs								4			70				
6367	GNG IT InfoCntr-Prod Ctrl Svcs											5				
6368	GNG IT Infrastructure Mgmt								99	34		15				
6369	GNG IT Communication Services	6					3	4	14	657		24	150	37		46
6370	Regulatory Administration									110		40				
6371	Regulatory Services Electric									3		117				
6372	Regulatory Services-Gas			0						2		11				
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MO							113				233		17		
6381	E-Business	2								43		123				
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit									0						
6389	Property															
6390	Environmental		1			25				49		107		273		
6392	Tax- Property Team									1						
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering							1	3,677	4,101		104	44	1,027	739	
7037	General Gas Tech Svcs						1			2		3				
	Grand Total	464	4,337	548	664	2,381	1,863	(5,213)	17,072	14,305	2,072	18,606	1,707	1,025	84	1,494

DeptID	Description	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228
		Voice Tech S	Toll Free, Dec	Toll Free, Sw	Calling Card	Directory List	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Comm	Radio Commu	Voice Networ	TeleConfere	Local Exchan	Radio Tower
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office					1								225		
6349	GNG IT GSS Applications					1			41					19	106	
6352	GNG IT Enrgy Deliv Application								8					300	58	
6353	GNG IT Energy Res Applications													804		
6356	GNG IT Webb Applications													5		
6357	GNG IT Field Support													10		
6358	GNG IT Support Center													42		
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications													108		
6361	GNG IT Telecom Services		2,287	16	1,409	38	1	7,384	290	1				1	13,216	15
6362	GNG IT Client/Server Svcs													17		
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs															
6365	GNG IT Data Base Support													2		
6366	GNG IT DataCntr-Tech Svcs													44		
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt					0								109		
6369	GNG IT Communication Services		1,059						6		64	2,559		27		352
6370	Regulatory Administration													206		
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas													31		
6373	Regulatory PGA															
6374	Regulatory Analytical Support															
6376	Reg Legislative Svcs-MQ													131		
6381	E-Business													251		
6382	Regulatory Acctg Svcs-Electric															
6384	Regulatory Acctg Svcs-Gas													0		
6386	USU Risk Assessment & Audit													18		
6388	Property															
6390	Environmental													141		
6392	Tax- Property Team															
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering		13,087	106	62	1	20	1,935	3,593	105		2,281		68	2,279	34
7037	General Gas Tech Svcs													7		
Grand Total		8	68,274	335	1,473	26,582	21	17,181	8,964	106	64	4,839	3,090	8,859	23,392	401

DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Cellular Data	Other Commu	Mainframe Hd	Software Cos	PC Supplies	Computer Eq	Comp Wrkstr	Printer Hrdwr	WINTEL Serv	MidrangeServ	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
6340	USU Risk Solutions & Credit														3	
6348	GNG IT Business Office			218		2,033	631		1,317	117	344		8	48	315	
6349	GNG IT GSS Applications					1,551	291		55					11	3	
6352	GNG IT Enrgy Deliv Application					17,794	2		54					16		
6353	GNG IT Energy Res Applications					10										
6356	GNG IT Webb Applications					12,133			207							
6357	GNG IT Field Support					11	155		267							
6358	GNG IT Support Center					2,545			110							
6359	GNG IT Support Center - Tier 2					25			4							
6360	GNG IT Cust Serv Applications				3,172	3,773	5,002		42			68				
6361	GNG IT Telecom Services			71			9		1						5	
6362	GNG IT Client/Server Svcs		235			22,885	(149)		25	11			3			
6363	GNG IT InfoCenter-Open Sys Svc				320	2,193		24,836								
6364	GNG IT DataCenter-Ops Svcs				203,592	(13,045)		3,449				(65)				
6365	GNG IT Data Base Support					6,222			380							
6366	GNG IT DataCntr-Tech Svcs				19,830	66,129	56	(161)	197						8	
6367	GNG IT InfoCntr-Prod Cntr Svcs															
6368	GNG IT Infrastructure Mgmt			(4)			44									
6368	GNG IT Communication Services	97	6	139		11	645		406						5	125
6370	Regulatory Administration														25	
6371	Regulatory Services Electric												5,413	239	13	
6372	Regulatory Services Gas						1		12					5		
6373	Regulatory PGA					2										
6374	Regulatory Analytical Support					7,846		619							30	
6376	Reg Legislative Svcs-MO															6
6381	E-Business					484									47	
6382	Regulatory Acctg Svcs-Electric														160	
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit								159							
6388	Property															
6390	Environmental					319	11		187						259	34
6392	Tax- Property Team								68						396	
6393	Tax- Sales Team														508	
6394	Tax- Income Team					1,393									322	
6397	GNG IT Call Center Engineering			(17,984)		5	12		76							
7037	General Gas Tech Svcs															
Grand Total		97	7,806	(18,653)	226,915	145,306	7,120	28,742	5,405	129	344	3	5,834	7,856	2,319	48

DeptID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1418	1417	1419
		Office and Wa	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and M	Printing Expe	Cash Over an	Co Dues/Fees	Co Dues/Fees	Economic Da	Office Rent/L	MEALS for Bu
6340	USU Risk Solutions & Credit		1									920				
6348	GNG IT Business Office		124							30						170
6349	GNG IT GSS Applications	16	5			15				4					7	74
6352	GNG IT Enrgy Deliv Application	134	1							4						48
6353	GNG IT Energy Res Applications															
6356	GNG IT Webb Applications															0
6357	GNG IT Field Support		48													8
6358	GNG IT Support Center	1								0						9
6359	GNG IT Support Center - Tier 2	4														1
6360	GNG IT Cust Serv Applications	15	19							6						13
6361	GNG IT Telecom Services		5													
6362	GNG IT Client/Server Svcs	15	121													7
6363	GNG IT InfoCenter-Open Sys Svc					348				1						3
6364	GNG IT DataCenter-Ops Svcs					189										23
6365	GNG IT Data Base Support															2
6366	GNG IT DataCntr-Tech Svcs	16	131			770										7
6367	GNG IT InfoCntr-Prod Ctrl Svcs		4													
6368	GNG IT Infrastructure Mgmt	1	2			23										31
6369	GNG IT Communication Services	5	100							13						26
6370	Regulatory Administration	77	35			52				17			22		31	58
6371	Regulatory Services Electric	114	178							137						84
6372	Regulatory Services-Gas	57	83							95						4
6373	Regulatory PGA	1	13													
6374	Regulatory Analytical Support	221	29							90		605	7			37
6376	Reg Legislative Svcs-MO		1							23						28
6381	E-Business	13	54							993						35
6382	Regulatory Acctg Svcs-Electric	378	67							998						89
6384	Regulatory Acctg Svcs-Gas		14							51						0
6388	USU Risk Assessment & Audit															71
6388	Property	14	0							6						8
6390	Environmental	1,398	159			103				440						114
6392	Tax- Property Team	31	18							19						2
6393	Tax- Sales Team	173	109							565						
6394	Tax- Income Team	30	3													
6397	GNG IT Call Center Engineering	0	4													0
7037	General Gas Tech Svcs	0	1													
Grand Total		11,390	230,139	690	4,127	5,827	5,156	16	879	61,001	42	53,704	1,724	4,559	2,619	7,145

DeptID	Description	1420 Corporate Asst	1488 Other Office E	1503 Ind Workers C	1600 Air Transporta	1601 Rental Car Ex	1602 Mileage Reim	1603 Parking Fees	1604 MEALS - 50% Lodging	1605 Entertainment	1606 Entertainment	1607 Entertain Cus	1608 Transportation	1698 Unused Alfin	1699 Other Travel	1701 Uniforms
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office	93	240	258	258	28	26	34	53	125	2					(71)
6349	GNG IT GSS Applications	360	360	238	238	33	202	4	285	1,025						66
6352	GNG IT Enrgy Deliv Application	77	77	91	91	2	2	55	3	187						5
6353	GNG IT Energy Res Applications							3	251	70						3
6356	GNG IT Webb Applications	35					37		7							308
6357	GNG IT Field Support	78					30		20							
6358	GNG IT Support Center	12					282		61	64	3					2
6359	GNG IT Support Center - Tier 2	7					6		5	5						
6360	GNG IT Cust Serv Applications	129					1		3							
6361	GNG IT Telecon Services				342	84	372	74	155	419			4			3
6362	GNG IT Client/Server Svcs	22					13									
6363	GNG IT InfoCenter-Open Sys Svc	3				34	76		47	88						
6364	GNG IT DataCenter-Open Sys Svc	240				49			5	49						
6365	GNG IT Data Base Support	12					1	2	1							
6366	GNG IT DataCntr-Tech Svcs	8					97		62	282						9
6367	GNG IT InfoCntr-Prod Cnt Svcs	6				175	164		4	61						
6368	GNG IT Infrastructure Mgmt	6														
6369	GNG IT Communication Services	83				134	613	5	219	324						4
6370	Regulatory Administration	429				69	117	8	117	48						
6371	Regulatory Services-Electric	131				342	324	8	118	590	287					11
6372	Regulatory Services-Gas	6				166	52	39	290	518						25
6373	Regulatory PGA	1				76	13	5	19	14						0
6374	Regulatory Analytical Support	212				3			8	1						
6376	Reg Legislative Svcs-MD	177				170	20	95	13	197						12
6381	E-Business	119				37		34	1,379	635	109					28
6382	Regulatory Acqtn Svcs-Electric	68				41	78	12	200	542						25
6384	Regulatory Acqtn Svcs-Gas	44				58	51	0	78							
6386	USU Risk Assessment & Audit	6				19	1		14							
6388	Property	23				184	186	5	185	473						6
6390	Environmental	783				171			9		21					
6392	Tax-Property Team	49				452	208	40	356	711	180					121
6393	Tax-Sales Team	143				234	69	6	109	202	23					5
6394	Tax-Income Team	1				26			30							
6397	GNG IT Call Center Engineering	28				58	73	2	27	67						
7037	General Gas Tech Svcs	2				8	28		5	11						0
Grand Total		3	36,868	2	157,650	7,890	29,389	947	24,397	31,808	2,890	1	4	(14)	(5,394)	961

DeptID	Description	1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
		FICA (OASD)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Emp	ESCP	Non Qualified	Employee Gri	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
6340	USU Risk Solutions & Credit						47									
6348	GNG IT Business Office						375					22	1			
6349	GNG IT GSS Applications						314									
6352	GNG IT Energy Deliv Application						240									
6353	GNG IT Energy Res Applications						1,373									
6356	GNG IT Webb Applications															
6357	GNG IT Field Support						31					0				
6358	GNG IT Support Center						5									
6359	GNG IT Support Center - Tier 2						4									
6360	GNG IT Cust Serv Applications						394					3	2			
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs						4,340									
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs						337									
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Cirt Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services						40						1			
6370	Regulatory Administration						188				375					
6371	Regulatory Services Electric						488									
6372	Regulatory Services-Gas						8						1			
6373	Regulatory PGA						3									
6374	Regulatory Analytical Support						398									
6376	Reg Legislative Svcs-MO															
6381	E-Business						171									
6382	Regulatory Acctg Svcs-Electric						185									
6384	Regulatory Acctg Svcs-Gas						11							1		
6386	USU Risk Assessment & Audit						3									
6388	Property															
6390	Environmental	20					852					0	2			
6392	Tax- Property Team						112									
6393	Tax- Sales Team						66									
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering						259									
7037	General Gas Tech Svcs						5									
Grand Total		192,804	3,790	2,033	54,993	(234,895)	44,200	162,844	761	76,370	3,670	12,577	348,031	10,809	9,574	2,303

DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Sugg	Benefits Rest	Benefits LT &	Benefits Grad	Benefits Emp	Long Term In	BENEFITS LQ	Benefits Oth	Legal Fees	Accounting S	Tax Services	Audit Services
6340	USU Risk Solutions & Credit															
6348	GNG IT Business Office			4,886				17					562			
6349	GNG IT GSS Applications							209				7				
6352	GNG IT Enrgy Deliv Application			400				76								
6353	GNG IT Energy Res Applications							177								
6356	GNG IT Webb Applications							57								
6357	GNG IT Field Support			(13)				15								
6358	GNG IT Support Center							1								
6359	GNG IT Support Center - Tier 2							17								
6360	GNG IT Cust Serv Applications			61				65								
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs							5								
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs															
6365	GNG IT Data Base Support							68								
6366	GNG IT DataCntr-Tech Svcs							4								
6367	GNG IT InfoCntr-Prod Ctrl Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services			(1)									898			
6370	Regulatory Administration												15,086			
6371	Regulatory Services Electric												5,900			
6372	Regulatory Services-Gas			693				4					793			
6373	Regulatory PGA											0				
6374	Regulatory Analytical Support							16								
6376	Reg Legislative Svcs-MO							55								
6381	E-Business							418								
6382	Regulatory Acctg Svcs-Electric							267						2,118		
6384	Regulatory Acctg Svcs-Gas							1								
6386	USU Risk Assessment & Audit															4,804
6388	Property							20								
6390	Environmental			3,389									14,630			
6392	Tax- Property Team		4					30					3,311		22	
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering			918				17								
7037	General Gas Tech Svcs												1			
Grand Total		96	298	46,791	8,353	65,450	8,874	9,783	(61,980)	(2,872)	(737,724)	1,190	186,196	2,802	239	5,488

DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fee	Environments	Transfer Agt	Geological Fe	Engineering	Consulting Fe	Benefit/Payrol	Directors Fee	Management	Collection Ag	Tree Trknmin	Constr Fee/C	Temp Empl	Telemarketing	On-Line Servi
6340	USU Risk Solutions & Credit												23			
6348	GNG IT Business Office						4,706							2,853		
6349	GNG IT GSS Applications						5,967									
6352	GNG IT Enrgy Deliv Application						8,760									
6353	GNG IT Energy Res Applications						9,799							4		
6356	GNG IT Webb Applications						356									
6357	GNG IT Field Support						618							69		
6358	GNG IT Support Center						1,174									
6359	GNG IT Support Center - Tier 2				5		194									
6360	GNG IT Cust Serv Applications						9,089									
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs						165							360		
6363	GNG IT InfoCenter-Open Sys Svc						55									
6364	GNG IT DataCenter-Ops Svcs						1,302									
6365	GNG IT Data Base Support						706									
6366	GNG IT DataCntr-Tech Svcs						357									
6367	GNG IT InfoCntr-Prod Cntrl Svcs															
6368	GNG IT Infrastructure Mgmt													51		
6369	GNG IT Communication Services						158							844		
6370	Regulatory Administration															
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas						229									
6373	Regulatory PGA						11									3
6374	Regulatory Analytical Support						140									
6376	Reg Legislative Svcs-MO															
6381	E-Business						11,822							620		
6382	Regulatory Acctg Svcs-Electric						251									
6384	Regulatory Acctg Svcs-Gas						2									
6386	USU Risk Assessment & Audit															
6388	Property						168									
6390	Environmental		416											2,683		
6392	Tax- Property Team															
6393	Tax- Sales Team													3,105		
6394	Tax- Income Team						(143)									
6397	GNG IT Call Center Engineering						148						4	2,992		
7037	General Gas Tech Svcs															
Grand Total		7,792	418	4	5	584	233,862	1,464	58	738	68,930	2,828	3,954	49,721	0	13,045

DeptID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
		Agent Fees/A	Contr Paymer	Contr Paymer	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Glt	Business Prot	Promotional E	Internet Adve	Trade Show/K	Other Advert	Depreciation/
6340	USU Risk Solutions & Credit				14			1								
6348	GNG IT Business Office		1,142	315			1,607			9		72				
6349	GNG IT GSS Applications						36	1								
6352	GNG IT Enrgy Deliv Application						46									
6353	GNG IT Enrgy Res Applications						4,721									
6356	GNG IT Webb Applications															
6357	GNG IT Field Support		110									124				
6358	GNG IT Support Center		58													
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications						320									
6361	GNG IT Telecom Services		4													
6362	GNG IT Client/Server Svcs		21	2			288									
6363	GNG IT InfoCenter-Open Sys Svc						276									
6364	GNG IT DataCenter-Opt Svcs		13	44												
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs		38	36			272									
6367	GNG IT InfoCntr-Prod Cntr Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services		137				1									
6370	Regulatory Administration						944	2			53	221		144		
6371	Regulatory Services Electric						7									
6372	Regulatory Services-Gas						1									
6373	Regulatory PGA						30									
6374	Regulatory Analytical Support						25			11						
6376	Reg Legislative Svcs-MO									9			43			
6381	E-Business												78			
6382	Regulatory Acctg Svcs-Electric												267			
6384	Regulatory Acctg Svcs-Gas						1									
6386	USU Risk Assessment & Audit															
6388	Property						7									
6390	Environmental						18									
6392	Tax- Property Team						101									
6393	Tax- Sales Team						977									
6394	Tax- Income Team						6,868									
6397	GNG IT Call Center Engineering			437			122	45								
7037	General Gas Tech Svcs															
Grand Total		(11,395)	37,087	1,992	19	19,001	142,065	15,428	20,178	966	3,537	3,751	37	244	912	1,161

DeptID	Description	2100	2200	2203	2204	2205	2209	2210	2300	2400	2401	2402	2403	2499	2500	2503
		Amortization	Property Tax	State and Loc	Income Tax	Sales Tax	Business/Occ	Real & Person	Uncollectible	Charitable Co	Political Contr	Social & Com	Lobbying Con	Other Contrib	Bank and Cre	Insurance Bos
6340	USU Risk Solutions & Credit															122
6348	GNG IT Business Office									152						
6349	GNG IT GSS Applications															
6352	GNG IT Enrgy Deliv Application															
6353	GNG IT Energy Res Applications															
6356	GNG IT Webb Applications															
6357	GNG IT Field Support															
6358	GNG IT Support Center															
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications															
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs															
6363	GNG IT InfoCenter-Open Sys Svc							78								
6364	GNG IT DataCenter-Ops Svcs		8,069													
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Cntr Svcs															
6368	GNG IT Infrastructure Mgmt															
6369	GNG IT Communication Services															
6370	Regulatory Administration									300	95					
6371	Regulatory Services Electric															
6372	Regulatory Services-Gas															
6373	Regulatory PGA															
6374	Regulatory Analytical Support										1,843		55	40		
6376	Reg Legislative Svcs-MO															
6381	E-Business															
6382	Regulatory Acctg Svcs-Electric									100						
6384	Regulatory Acctg Svcs-Gas															
6386	USU Risk Assessment & Audit															
6388	Property															
6390	Environmental															
6392	Tax- Property Team															
6393	Tax- Sales Team						1									
6394	Tax- Income Team							1								
6397	GNG IT Call Center Engineering															
7037	General Gas Tech Svcs															
	Grand Total	3,422	8,066	1	(209)	1	9	78	(100)	10,597	1,938	3,803	1,666	665	63,134	122

DeptID	Description	2607	2610	2611	2700	2701	2703	2704	2706	2799	3000	3099	3200	3300	3302	3307
		Auto Liability	Workers Com	Workers Com	Vehicles Fuel	Vehicle Maint	Vehicles Lic	Vehicles Ren	Vehicle Maint	Vehicles Other	AFUDC	Other Interest	Regulatory C	Interview Exp	Job Placem	Search Firm
6340	USU Risk Solutions & Credit														4	
6348	GNG IT Business Office				8											
6349	GNG IT GSS Applications				2							(607)				
6352	GNG IT Enrgy Deliv Application											(1,418)				
6353	GNG IT Energy Res Applications														5	
6356	GNG IT Webb Applications															
6357	GNG IT Field Support				54			10		0						
6358	GNG IT Support Center			(48)	1							(1)				
6359	GNG IT Support Center - Tier 2															
6360	GNG IT Cust Serv Applications				2							(3,303)			4	
6361	GNG IT Telecom Services															
6362	GNG IT Client/Server Svcs				19	8						(26)				
6363	GNG IT InfoCenter-Open Sys Svc															
6364	GNG IT DataCenter-Ops Svcs											(20)				
6365	GNG IT Data Base Support															
6366	GNG IT DataCntr-Tech Svcs															
6367	GNG IT InfoCntr-Prod Cntr Svcs															
6368	GNG IT Infrastructure Mgmt				1										2	
6369	GNG IT Communication Services				84	2	2					(1)			0	
6370	Regulatory Administration				32											
6371	Regulatory Services Electric				14											
6372	Regulatory Services-Gas				1										0	
6373	Regulatory PGA															
6374	Regulatory Analytical Support														4	
6376	Reg Legislative Svcs-MO				112			537	11							
6381	E-Business				3											
6382	Regulatory Acctg Svcs-Electric														8	
6384	Regulatory Acctg Svcs-Gas				0											
6386	USU Risk Assessment & Audit				6											
6388	Property															
6390	Environmental				13	8									2	
6392	Tax- Property Team				17											
6393	Tax- Sales Team															
6394	Tax- Income Team															
6397	GNG IT Call Center Engineering											(211)				
7037	General Gas Tech Svcs										0					
Grand Total		8	14,837	9,711	723	25	33	694	15	5	(5,501)	8,549	(2,449)	4,409	33	162

Dept/ID	Description	3399	3403	3405	9004	9005	9011	9012	9100	9102	9103	9104	9106	9112	9113	9114
		Other Person	Aircraft Chart	Ground Trans	Vehicle Load	A&G Loading	Pgm Mgmt- EA	General Alloc	Payroll Taxes	Benefits Load	COMPENSA	COMPENSA	P/R Tax Load	Incentive Load	Incentive Load	P/R Tax Load
6340	USU Risk Solutions & Credit								1,060	3,377	1,175	500	(0)	(0)		
6348	GNG IT Business Office			8					3,893	11,108	(462)	(200)	0	41		
6349	GNG IT GSS Applications								1,601	4,589	418	179	(45)	(637)		
6352	GNG IT Enrgy Deliv Application								1,989	5,713	(198)	(85)	(1)	(6)	0	0
6353	GNG IT Energy Res Applications								2,747	11,610	1,158	497	2	18		
6356	GNG IT Webb Applications								1,265	3,684	(760)	(327)		0	0	0
6357	GNG IT Field Support			12					1,565	4,594	342	147				
6358	GNG IT Support Center								672	1,984	(627)	(269)				
6359	GNG IT Support Center - Tier 2								708	2,079	680	292				
6360	GNG IT Cust Serv Applications		7						4,648	13,153	(3,664)	(1,574)	0	2		
6361	GNG IT Telecom Services								146	492	282	120	0			
6362	GNG IT Client/Server Svcs								816	2,408	123	53				
6363	GNG IT InfoCenter-Open Sys Svc								391	1,155	139	60	(4)	(72)		
6364	GNG IT DataCenter-Ops Svcs			5					1,000	2,851	29	12				
6365	GNG IT Data Base Support								2,258	6,432	255	109	22	404		
6366	GNG IT DataCntr-Tech Svcs								1,259	3,435	(1,243)	(534)				
6367	GNG IT InfoCntr-Prod Cntr Svcs								450	1,348	251	108				
6368	GNG IT Infrastructure Mgmt								765	2,289	390	168				
6369	GNG IT Communication Services				144				848	2,433	340	146	(10)	(143)	0	0
6370	Regulatory Administration		271						1,760	5,111	165	71	(0)	(2)	0	0
6371	Regulatory Services Electric			8					1,940	5,818	(2,807)	(1,206)	0	0		
6372	Regulatory Services-Gas		29	0					161	533	(581)	(249)	0	0		
6373	Regulatory PGA								53	153	(183)	(76)	0	(0)		
6374	Regulatory Analytical Support			9					3,127	9,272	566	243	0	(0)		
6376	Reg Legislative Svcs-MO								743	2,227	73	32	(0)	(0)		
6381	E-Business			4					806	2,532	(140)	(63)	0	3		
6382	Regulatory Acctg Svcs-Electric								8,217	18,615	1,125	482	0	(0)		
6384	Regulatory Acctg Svcs-Gas								449	1,345	46	20	0	(0)		
6386	USU Risk Assessment & Audit								875	2,869	1,165	495	0	(0)		
6388	Property	(33)							313	931	(2,719)	(1,168)		(0)		
6390	Environmental								2,483	7,276	(4,197)	(1,804)	0	0		
6392	Tax-Property Team								1,611	4,832	(36)	(16)	0	(0)		
6393	Tax-Sales Team								1,107	3,323	(56)	(24)	0			
6394	Tax-Income Team								994	3,085	77	33	0	0		
6397	GNG IT Call Center Engineering								622	1,927	379	181	11	169		
7037	General Gas Tech Svcs								22	66	1	0	(0)	0		
Grand Total		28	1,877	180	5,341	(1,825)	92	15	225,253	704,129	(5,846)	(2,539)	25,365	(78,107)	116	56

DeptID	Description	9115	9116	9200	9201	9202	9203	9204	9205	9210	9211	9220	Grand Total
		Clearing 1840	Clearing 1840	FDC Load Co	FDC Load Hr	FDC Load Te	FDC Load En	FDC Load Ne	FDC Load IT	FDC ESF Ailg	FDC ESF Ailg	FDC USU Alloc	
6340	USU Risk Solutions & Credit			882	135	7	774	557	197				25,501
6348	GNG IT Business Office			253	39	2	368	177	46				95,377
6349	GNG IT GSS Applications												43,606
6352	GNG IT Energy Deliv Application												82,368
6353	GNG IT Energy Res Applications											1,641	91,666
6356	GNG IT Webb Applications			102	16	1		61	22				35,176
6357	GNG IT Field Support									41			31,494
6358	GNG IT Support Center												15,320
6359	GNG IT Support Center - Tier 2												14,135
6360	GNG IT Cust Serv Applications										6	8	100,627
6361	GNG IT Telecom Services			234	36	2	109	143	52			6	28,698
6362	GNG IT Client/Server Svcs			29	4	0	46	19	7				43,924
6363	GNG IT InfoCenter-Open Sys Svc												35,505
6364	GNG IT DataCenter-Ops Svcs												222,352
6365	GNG IT Data Base Support												42,084
6366	GNG IT DataCntr-Tech Svcs												109,429
6367	GNG IT InfoCntr-Prod Cntl Svcs												8,606
6368	GNG IT Infrastructure Mgmt										42	60	16,293
6369	GNG IT Communication Services										118	168	25,651
6370	Regulatory Administration												54,468
6371	Regulatory Services Electric			7	1	0	12	6					46,519
6372	Regulatory Services-Gas												4,917
6373	Regulatory PGA										0	0	798
6374	Regulatory Analytical Support												69,043
6376	Reg Legislative Svcs-MO												19,404
6381	E-Business			465	71	4	197	284	104				32,831
6382	Regulatory Acctg Svcs-Electric			267	41	2	448	206	33				122,584
6384	Regulatory Acctg Svcs-Gas												8,521
6386	USU Risk Assessment & Audit			1,001	153	8	447	611	224				27,876
6388	Property												2,373
6390	Environmental			83	13	1		49	18				69,232
6392	Tax- Property Team												34,758
6393	Tax- Sales Team			45	7	0	62	29	11				26,280
6394	Tax- Income Team												27,094
6397	GNG IT Call Center Engineering			312	48	2	523	224	54				34,041
7037	General Gas Tech Svcs										0	0	485
Grand Total		(6,306)	(353)	6,329	969	49	5,161	4,082	1,310	98	(706)	(51,006)	6,446,334

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 4 (Charge From Product = 999) Employee Headcount (USU/AEC/UCS)							
4219		Benefits Administration	UCU				
4220		Compensation Administration	UCU			504	
4222		Organization Effectiveness	UCU			504	
4223		HR Executive	UCU			504	
4224		Diversity	UCU			504	
4228		Hr-Esf	UCU			504	
4229		HR People Center	UCU			504	
4236		Business Risk Solutions	UCU			504	
4255		IT Assets - HRMS	UCU			504	
	7002	AEC General	AEC	MEP		504	2.0%
	8012	UCS ESF Allocations	UCS	EVE		504	11.1%
	8012	UCS ESF Allocations	UCS	EXOP		504	0.8%
	6144	MI General- MGD	MGD	MGD		504	6.8%
	6140	MO General- MPD	MPD	MPD		504	12.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG		504	7.2%
	6148	CO General- PND	PND	PND_CO		504	2.1%
	6147	IA General- PND	PND	PND_IA		504	8.0%
	6149	KS General- PND	PND	PND_KS		504	6.4%
	6145	MN General- PND	PND	PND_MN		504	7.6%
	6146	NE General- PND	PND	PND_NE		504	8.8%
	6151	MN General- NMU	PND	PND_NMU		504	2.2%
	6152	MO General-SJD	SJD	SJD		504	4.5%
	1052	SJG - MO - ESF Allocations	SJG	SJG		504	3.7%
	7002	AEC General	AEC	UCG		504	0.0%
	8012	UCS ESF Allocations	UCS	UCS		504	0.0%
	6141	CO General- WCD	WCD	WCD		504	6.4%
	1051	UPS - CO - ESF Allocations	WCG	WCG		504	1.5%
	6142	KS General- WKD	WKD	WKD		504	6.4%
	1050	UPS - KS - ESF Allocations	WKG	WKG		504	2.2%
							100.0%
Step 5 (Charge From Product = 999) AP Voucher Lines (USU/AEC/UCS)							
4175		Accounts Payable	UCU			505	
	7002	AEC General	AEC	MEP		505	4.9%
	6144	MI General- MGD	MGD	MGD		505	7.4%
	6140	MO General- MPD	MPD	MPD		505	19.1%
	1049	UPS - MO - ESF Allocations	MPG	MPG		505	5.2%
	6148	CO General- PND	PND	PND_CO		505	3.4%
	6147	IA General- PND	PND	PND_IA		505	7.1%
	6149	KS General- PND	PND	PND_KS		505	6.9%
	6145	MN General- PND	PND	PND_MN		505	10.1%
	6146	NE General- PND	PND	PND_NE		505	8.2%
	6151	MN General- NMU	PND	PND_NMU		505	2.9%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK		505	0.0%
	5828	South Dakota Farm Taps CS	PND	PND_SD		505	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX		505	0.0%
	5055	PNG Pipeline	PNP	PNP		505	0.0%
	5058	Seward County Pipeline	SCP	SCP		505	0.0%
	6152	MO General-SJD	SJD	SJD		505	4.6%
	1052	SJG - MO - ESF Allocations	SJG	SJG		505	2.5%
	8012	UCS ESF Allocations	UCS	UCS		505	0.6%
	6141	CO General- WCD	WCD	WCD		505	6.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG		505	1.8%
	6142	KS General- WKD	WKD	WKD		505	7.3%
	1050	UPS - KS - ESF Allocations	WKG	WKG		505	1.9%
							100.0%
Step 8 (Charge From Product = 999) Premium Alloc %							

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From		Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %
4140			Risk Solutions	UCU		508	
		7002	AEC General	AEC	MEP	508	31.6%
		8012	UCS ESF Allocations	UCS	EVE	508	0.0%
		8012	UCS ESF Allocations	UCS	EXO	508	0.0%
		6144	MI General- MGD	MGD	MGD	508	4.6%
		6140	MO General- MPD	MPD	MPD	508	15.3%
		1049	UPS - MO - ESF Allocations	MPG	MPG	508	14.6%
		6148	CO General- PND	PND	PND_CO	508	1.7%
		6147	IA General- PND	PND	PND_IA	508	2.0%
		6149	KS General- PND	PND	PND_KS	508	2.4%
		6145	MN General- PND	PND	PND_MN	508	2.1%
		6146	NE General- PND	PND	PND_NE	508	3.6%
		6151	MN General- NMU	PND	PND_NMU	508	0.5%
		6152	MO General-SJD	SJD	SJD	508	1.6%
		1052	SJG - MO - ESF Allocations	SJG	SJG	508	6.2%
		8012	UCS ESF Allocations	UCS	UCS	508	0.6%
		6141	CO General- WCD	WCD	WCD	508	2.0%
		1051	UPS - CO - ESF Allocations	WCG	WCG	508	2.5%
		6142	KS General- WKD	WKD	WKD	508	1.8%
		1050	UPS - KS - ESF Allocations	WKG	WKG	508	6.9%
							100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 9 (Charge From Product = 999) ESF Weighted Avg (USU/AEC/UCS)							
4177		General Ledger	UCU		509		
4191		Systems Administration	UCU		509		
4289		IT Assets ESF	UCU		509		
4404		ESF Benefits Residual	UCU		509		
4473		UCU Accounting Accruals	UCU		509		
4190		PeopleSoft Reporting	UCU		509		
	8012	UCS ESF Allocations	UCS	CLEC	509	1.0%	
	8012	UCS ESF Allocations	UCS	ISP	509	0.1%	
	7002	AEC General	AEC	MEP	509	4.1%	
	6144	MI General- MGD	MGD	MGD	509	8.9%	
	6140	MO General- MPD	MPD	MPD	509	18.7%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	509	5.7%	
	6148	CO General- PND	PND	PND_CO	509	3.1%	
	6147	IA General- PND	PND	PND_IA	509	7.9%	
	6149	KS General- PND	PND	PND_KS	509	6.3%	
	6145	MN General- PND	PND	PND_MN	509	8.4%	
	6146	NE General- PND	PND	PND_NE	509	9.7%	
	6151	MN General- NMU	PND	PND_NMU	509	2.8%	
	5055	PNG Pipeline	PNP	PNP	509	0.2%	
	8012	UCS ESF Allocations	UCS	PVN	509	0.0%	
	5058	Seward County Pipeline	SCP	SCP	509	0.0%	
	6152	MO General-SJD	SJD	SJD	509	5.4%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	509	2.6%	
	6141	CO General- WCD	WCD	WCD	509	5.6%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	509	1.6%	
	6142	KS General- WKD	WKD	WKD	509	5.8%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	509	2.2%	100.1%
Step 19 (Charge From Product = 120) MASS (UPS/UED)							
4258		UPS	UCU		519		
	6140	MO General- MPD	MPD	MPS - 121	519	12.7%	
	1049	UPS - MO - ESF Allocations	MPG	MPS - 123	519	35.0%	
	6152	MO General-SJD	SJD	SJD - 121	519	2.8%	
	1052	SJG - MO - ESF Allocations	SJG	SJG - 123	519	14.6%	
	6141	CO General- WCD	WCD	WPC - 121	519	2.7%	
	1051	UPS - CO - ESF Allocations	WCG	WPC - 123	519	9.4%	
	6142	KS General- WKD	WKD	WPK - 121	519	8.9%	
	1050	UPS - KS - ESF Allocations	WKG	WPK - 123	519	13.9%	100.0%

Aquila Inc.

ESF Cost Allocations

Actuals - 10/1/2002 thru 6/30/2003

BASED ON 2001 DRIVER STATISTICS

Department

Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %
Step 20 (Charge From Product = 999) Paychecks Issued (USU/AEC/UCS)						
4179		Payroll	UCU		520	
	7002	AEC General	AEC	MEP	520	6.0%
	8012	UCS ESF Allocations	UCS	CLEC	520	0.0%
	8012	UCS ESF Allocations	UCS	EVE	520	0.0%
	8012	UCS ESF Allocations	UCS	EXO	520	0.0%
	6144	MI General- MGD	MGD	MGD	520	7.6%
	6140	MO General- MPD	MPD	MPD	520	14.6%
	1049	UPS - MO - ESF Allocations	MPG	MPG	520	6.7%
	6148	CO General- PND	PND	PND_CO	520	2.0%
	6147	IA General- PND	PND	PND_IA	520	7.1%
	6149	KS General- PND	PND	PND_KS	520	5.3%
	6145	MN General- PND	PND	PND_MN	520	6.8%
	6146	NE General- PND	PND	PND_NE	520	11.8%
	6151	MN General- NMU	PND	PND_NMU	520	1.9%
	8012	UCS ESF Allocations	UCS	PVN	520	0.0%
	6152	MO General-SJD	SJD	SJD	520	4.8%
	1052	SJG - MO - ESF Allocations	SJG	SJG	520	3.4%
	7002	AEC General	AEC	UCG	520	0.0%
	8012	UCS ESF Allocations	UCS	UCS	520	8.6%
	6141	CO General- WCD	WCD	WCD	520	4.9%
	1051	UPS - CO - ESF Allocations	WCG	WCG	520	1.5%
	6142	KS General- WKD	WKD	WKD	520	4.9%
	1050	UPS - KS - ESF Allocations	WKG	WKG	520	2.1%
						100.0%
Step 23 (Charge From Product = 999) Avg of Direct reports (USU/AEC/UCS)						
4150		Office of the CRO	UCU		523	
	7002	AEC General	AEC	MEP	523	53.5%
	6144	MI General- MGD	MGD	MGD	523	3.9%
	6140	MO General- MPD	MPD	MPD	523	7.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG	523	6.9%
	6148	CO General- PND	PND	PND_CO	523	1.1%
	6147	IA General- PND	PND	PND_IA	523	2.2%
	6149	KS General- PND	PND	PND_KS	523	2.1%
	6145	MN General- PND	PND	PND_MN	523	2.6%
	6146	NE General- PND	PND	PND_NE	523	3.1%
	6151	MN General- NMU	PND	PND_NMU	523	0.9%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	523	0.0%
	5828	South Dakota Farm Taps CS	PND	PND_SD	523	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	523	0.0%
	6152	MO General-SJD	SJD	SJD	523	1.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	523	2.8%
	8012	UCS ESF Allocations	UCS	UCS	523	4.3%
	6141	CO General- WCD	WCD	WCD	523	1.3%
	1051	UPS - CO - ESF Allocations	WCG	WCG	523	2.0%
	6142	KS General- WKD	WKD	WKD	523	1.3%
	1050	UPS - KS - ESF Allocations	WKG	WKG	523	3.5%
						100.0%

Aquila Inc.

ESF Cost Allocations

Actuals - 10/1/2002 thru 6/30/2003

BASED ON 2001 DRIVER STATISTICS

Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 25 (Charge From Product = 999) Gross Property (USU)							
4256		IT Assets - PowerPlant	UCU		525		
4192		Tax- Property Team	UCU		525		
	6144	MI General- MGD	MGD	MGD	525	8.6%	
	6140	MO General- MPD	MPD	MPD	525	25.0%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	525	12.3%	
	6148	CO General- PND	PND	PND_CO	525	2.0%	
	6147	IA General- PND	PND	PND_IA	525	5.0%	
	6149	KS General- PND	PND	PND_KS	525	5.0%	
	6145	MN General- PND	PND	PND_MN	525	5.2%	
	6146	NE General- PND	PND	PND_NE	525	5.9%	
	6151	MN General- NMU	PND	PND_NMU	525	2.0%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	525	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	525	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	525	0.0%	
	5055	PNG Pipeline	PNP	PNP	525	0.2%	
	5058	Seward County Pipeline	SCP	SCP	525	0.0%	
	6152	MO General-SJD	SJD	SJD	525	5.7%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	525	5.0%	
	6141	CO General- WCD	WCD	WCD	525	6.3%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	525	1.0%	
	6142	KS General- WKD	WKD	WKD	525	8.2%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	525	2.6%	100.0%
Step 26 (Charge From Product = 999) Customers (UED)							
4253		IT Assets - UED	UCU		526		
	6144	MI General- MGD	MGD	MGD - 103	526	10.9%	
	6140	MO General- MPD	MPD	MPD	526	18.3%	
	6148	CO General- PND	PND	PND_CO	526	4.3%	
	6147	IA General- PND	PND	PND_IA	526	12.0%	
	6149	KS General- PND	PND	PND_KS	526	8.0%	
	6145	MN General- PND	PND	PND_MN	526	12.8%	
	6146	NE General- PND	PND	PND_NE	526	14.8%	
	6151	MN General- NMU	PND	PND_NMU	526	3.2%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	526	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	526	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	526	0.0%	
	6152	MO General-SJD	SJD	SJD	526	4.9%	
	6141	CO General- WCD	WCD	WCD	526	6.0%	
	6142	KS General- WKD	WKD	WKD	526	4.8%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 28 (Charge From Product = 999) MASS (USU/AEC/UCS)							
4030		Chief Executive Officer	UCU		528		
4031		Gen Counsel & Corp Secretary	UCU		528		
4032		Strategic Initiatives	UCU		528		
4035		Chief Financial Officer	UCU		528		
4040		Chairman	UCU		528		
4043		Board of Directors Management	UCU		528		
4060		Public Affairs	UCU		528		
4100		Cap Struct & Analysis-Domestic	UCU		528		
4120		External Communications	UCU		528		
4132		Investor/Shareholder Relations	UCU		528		
4183		Corp Financial Reporting	UCU		528		
4193		Tax- Sales Team	UCU				
	7002	AEC General	AEC	MEP	528	7.3%	
	8012	UCS ESF Allocations	UCS	CLEC	528	0.0%	
	8012	UCS ESF Allocations	UCS	EVE	528	0.3%	
	8012	UCS ESF Allocations	UCS	EXO	528	0.1%	
	8012	UCS ESF Allocations	UCS	ISP	528	0.0%	
	6144	MI General- MGD	MGD	MGD	528	7.9%	
	6140	MO General- MPD	MPD	MPD	528	20.0%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	528	8.2%	
	6148	CO General- PND	PND	PND_CO	528	2.2%	
	6147	IA General- PND	PND	PND_IA	528	5.7%	
	6149	KS General- PND	PND	PND_KS	528	5.4%	
	6145	MN General- PND	PND	PND_MN	528	7.1%	
	6146	NE General- PND	PND	PND_NE	528	8.0%	
	6151	MN General- NMU	PND	PND_NMU	528	2.3%	
	5055	PNG Pipeline	PNP	PNP	528	0.1%	
	8012	UCS ESF Allocations	UCS	PVN	528	0.1%	
	6152	MO General-SJD	SJD	SJD	528	5.2%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	528	3.7%	
	6141	CO General- WCD	WCD	WCD	528	5.0%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	528	2.2%	
	6142	KS General- WKD	WKD	WKD	528	6.0%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	528	3.2%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 28B (Charge From Product = 999) MASS (USU/AEC/UCS)							
4041		Supplier Diversity Group	UCU				
4130		Treasury	UCU				
4131		Records Management	UCU				
4185		Tax	UCU				
4194		Tax- Income Team	UCU				
	7002	AEC General	AEC	MEP	562	7.2%	
	8012	UCS ESF Allocations	UCS	CLEC	562	0.0%	
	8012	UCS ESF Allocations	UCS	ISP	562	0.0%	
	6144	MI General- MGD	MGD	MGD	562	7.8%	
	6140	MO General- MPD	MPD	MPD	562	20.2%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	562	8.2%	
	6148	CO General- PND	PND	PND_CO	562	2.1%	
	6147	IA General- PND	PND	PND_IA	562	5.6%	
	6149	KS General- PND	PND	PND_KS	562	5.3%	
	6145	MN General- PND	PND	PND_MN	562	7.1%	
	6146	NE General- PND	PND	PND_NE	562	7.9%	
	6151	MN General- NMU	PND	PND_NMU	562	2.3%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	562	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	562	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	562	0.0%	
	5055	PNG Pipeline	PNP	PNP	562	0.1%	
	8012	UCS ESF Allocations	UCS	PVN	562	0.1%	
	5058	Seward County Pipeline	SCP	SCP	562	0.0%	
	6152	MO General-SJD	SJD	SJD	562	5.1%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	562	3.6%	
	8012	UCS ESF Allocations	UCS	UCS	562	1.1%	
	6141	CO General- WCD	WCD	WCD	562	4.9%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	562	2.2%	
	6142	KS General- WKD	WKD	WKD	562	6.0%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	562	3.2%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 28C (Charge From Product = 999) MASS (USU/AEC/UCS)							
4273		Ent. Tech / Network Services	UCU				
	7002	AEC General	AEC	MEP	563	7.2%	
	8012	UCS ESF Allocations	UCS	CLEC	563	0.0%	
	8012	UCS ESF Allocations	UCS	EVE	563	0.3%	
	8012	UCS ESF Allocations	UCS	EXO	563	0.1%	
	8012	UCS ESF Allocations	UCS	ISP	563	0.0%	
	6144	MI General- MGD	MGD	MGD	563	7.8%	
	6140	MO General- MPD	MPD	MPD	563	20.1%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	563	8.2%	
	6148	CO General- PND	PND	PND_CO	563	2.1%	
	6147	IA General- PND	PND	PND_IA	563	5.6%	
	6149	KS General- PND	PND	PND_KS	563	5.3%	
	6145	MN General- PND	PND	PND_MN	563	7.0%	
	6146	NE General- PND	PND	PND_NE	563	7.8%	
	6151	MN General- NMU	PND	PND_NMU	563	2.3%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	563	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	563	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	563	0.0%	
	5055	PNG Pipeline	PNP	PNP	563	0.1%	
	8012	UCS ESF Allocations	UCS	PVN	563	0.1%	
	5058	Seward County Pipeline	SCP	SCP	563	0.0%	
	6152	MO General-SJD	SJD	SJD	563	5.1%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	563	3.6%	
	7002	AEC General	AEC	UCG	563	0.0%	
	8012	UCS ESF Allocations	UCS	UCS	563	1.1%	
	6141	CO General- WCD	WCD	WCD	563	4.9%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	563	2.2%	
	6142	KS General- WKD	WKD	WKD	563	5.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	563	3.2%	100.0%

Aquila Inc.

ESF Cost Allocations

Actuals - 10/1/2002 thru 6/30/2003

BASED ON 2001 DRIVER STATISTICS

Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 28E (Charge From Product = 999) MASS (USU/AEC/UCS)							
4259		Web Ent Support Team	UCU				
	7002	AEC General	AEC	MEP	565	7.4%	
	6144	MI General- MGD	MGD	MGD - 103	565	6.7%	
	6140	MO General- MPD	MPD	MPD	565	20.5%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	565	8.4%	
	6148	CO General- PND	PND	PND_CO	565	2.2%	
	6147	IA General- PND	PND	PND_IA	565	5.8%	
	6149	KS General- PND	PND	PND_KS	565	5.5%	
	6145	MN General- PND	PND	PND_MN	565	7.3%	
	6146	NE General- PND	PND	PND_NE	565	8.1%	
	6151	MN General- NMU	PND	PND_NMU	565	2.3%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	565	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	565	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	565	0.0%	
	5055	PNG Pipeline	PNP	PNP	565	0.1%	
	5058	Seward County Pipeline	SCP	SCP	565	0.0%	
	6152	MO General-SJD	SJD	SJD	565	5.3%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	565	3.7%	
	6141	CO General- WCD	WCD	WCD	565	5.0%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	565	2.3%	
	6142	KS General- WKD	WKD	WKD	565	6.1%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	565	3.3%	100.0%
Step 31 (Charge From Product = 999) MASS (USU)							
4090		Envimontental	UCU		531		
	6144	MI General- MGD	MGD	MGD	531	8.5%	
	6140	MO General- MPD	MPD	MPD	531	22.1%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	531	8.9%	
	6148	CO General- PND	PND	PND_CO	531	2.3%	
	6147	IA General- PND	PND	PND_IA	531	6.1%	
	6149	KS General- PND	PND	PND_KS	531	5.8%	
	6145	MN General- PND	PND	PND_MN	531	7.7%	
	6146	NE General- PND	PND	PND_NE	531	8.6%	
	6151	MN General- NMU	PND	PND_NMU	531	2.5%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	531		Excl from PS alloc
	5828	South Dakota Farm Taps	PND	PND_SD	531		Excl from PS alloc
	5199	PND Texas Gen Gas Assets	PND	PND_TX	531		Excl from PS alloc
	5055	PNG Pipeline	PNP	PNP	531	0.1%	
	5058	Seward County Pipeline	SCP	SCP	531		Excl from PS alloc
	6152	MO General-SJD	SJD	SJD	531	5.6%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	531	4.0%	
	6141	CO General- WCD	WCD	WCD	531	5.4%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	531	2.4%	
	6142	KS General- WKD	WKD	WKD	531	6.5%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	531	3.5%	100.0%

Aquila Inc.

ESF Cost Allocations

Actuals - 10/1/2002 thru 6/30/2003

BASED ON 2001 DRIVER STATISTICS

Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 33 (Charge From Product = 999) ESF Weighted Avg (USU)							
4014		Corporate Services - Raytown	UCU		533		
	6144	MI General- MGD	MGD	MGD	533	9.3%	
	6140	MO General- MPD	MPD	MPD	533	19.7%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	533	6.0%	
	6148	CO General- PND	PND	PND_CO	533	3.3%	
	6147	IA General- PND	PND	PND_IA	533	8.3%	
	6149	KS General- PND	PND	PND_KS	533	6.7%	
	6145	MN General- PND	PND	PND_MN	533	8.9%	
	6146	NE General- PND	PND	PND_NE	533	10.2%	
	6151	MN General- NMU	PND	PND_NMU	533	3.0%	
	5055	PNG Pipeline	PNP	PNP	533	0.2%	
	5058	Seward County Pipeline	SCP	SCP	533	0.0%	
	6152	MO General-SJD	SJD	SJD	533	5.7%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	533	2.7%	
	6141	CO General- WCD	WCD	WCD	533	5.9%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	533	1.7%	
	6142	KS General- WKD	WKD	WKD	533	6.1%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	533	2.4%	100.1%
Step 33A (Charge From Product = 999) Omaha ESF Wqtd Sq Ft							
4015		Corp Srvc-1815 Capitol	UCU		566		
	7002	AEC General	AEC	MEP	566	2.5%	
	6144	MI General- MGD	MGD	MGD	566	9.2%	
	6140	MO General- MPD	MPD	MPD	566	19.1%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	566	6.0%	
	6148	CO General- PND	PND	PND_CO	566	3.2%	
	6147	IA General- PND	PND	PND_IA	566	7.9%	
	6149	KS General- PND	PND	PND_KS	566	6.5%	
	6145	MN General- PND	PND	PND_MN	566	8.6%	
	6146	NE General- PND	PND	PND_NE	566	10.2%	
	6151	MN General- NMU	PND	PND_NMU	566	2.9%	
	5055	PNG Pipeline	PNP	PNP	566	0.2%	
	5058	Seward County Pipeline	SCP	SCP	566	0.0%	
	6152	MO General-SJD	SJD	SJD	566	5.4%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	566	2.7%	
	6141	CO General- WCD	WCD	WCD	566	5.6%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	566	1.7%	
	6142	KS General- WKD	WKD	WKD	566	5.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	566	2.4%	100.0%
Step 34 (Charge From Product = 999) Customers (UED)							
4246		IT Assets - Raytown CC/CAD	UCU		534		
	6144	MI General- MGD	MGD	MGD - 103	534	32.0%	
	6140	MO General- MPD	MPD	MPD	534	53.6%	
	6152	MO General-SJD	SJD	SJD	534	14.4%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 40 (Charge From Product = 140) MASS (UED)							
4257		IT Assets - Work Management	UCU			540	
	6144	MI General- MGD	MGD	MGD - 103		540	12.0%
	6140	MO General- MPD	MPD	MPD - 103		540	4.6%
	6140	MO General- MPD	MPD	MPD - 122		540	22.0%
	6148	CO General- PND	PND	PND_CO - 103		540	3.1%
	6147	IA General- PND	PND	PND_IA - 103		540	7.9%
	6149	KS General- PND	PND	PND_KS - 103		540	6.7%
	6145	MN General- PND	PND	PND_MN - 103		540	9.2%
	6146	NE General- PND	PND	PND_NE - 103		540	11.2%
	6151	MN General- NMU	PND	PND_NMU - 103		540	3.3%
	6152	MO General-SJD	SJD	SJD - 122		540	6.6%
	5217	Maryville Gas Assets	SJD	SJD - 103		540	0.6%
	6141	CO General- WCD	WCD	WCD - 122		540	6.7%
	6142	KS General- WKD	WKD	WKD - 122		540	6.1%
							100.0%
Step 41 (Charge From Product = 999) Internal Audit Forecast (USU/AEC/UCS)							
4186		Risk Assessment & Audit Svcs	UCU			541	
	7002	AEC General	AEC	MEP		541	28.3%
	6144	MI General- MGD	MGD	MGD		541	7.7%
	6140	MO General- MPD	MPD	MPD		541	11.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG		541	4.5%
	6148	CO General- PND	PND	PND_CO		541	1.9%
	6147	IA General- PND	PND	PND_IA		541	4.9%
	6149	KS General- PND	PND	PND_KS		541	4.6%
	6145	MN General- PND	PND	PND_MN		541	6.8%
	6146	NE General- PND	PND	PND_NE		541	6.8%
	6151	MN General- NMU	PND	PND_NMU		541	2.6%
	5055	PNG Pipeline	PNP	PNP		541	0.1%
	6152	MO General-SJD	SJD	SJD		541	2.8%
	1052	SJG - MO - ESF Allocations	SJG	SJG		541	1.9%
	8012	UCS ESF Allocations	UCS	UCS		541	7.0%
	6141	CO General- WCD	WCD	WCD		541	2.6%
	1051	UPS - CO - ESF Allocations	WCG	WCG		541	1.2%
	6142	KS General- WKD	WKD	WKD		541	3.1%
	1050	UPS - KS - ESF Allocations	WKG	WKG		541	1.9%
							100.0%
Step 42 (Charge From Product = 140) Customers (UED)							
4251		It Assets-Fame	UCU			542	
	6144	MI General- MGD	MGD	MGD - 103		542	11.9%
	6140	MO General- MPD	MPD	MPD - 140		542	19.9%
	6148	CO General- PND	PND	PND_CO - 103		542	3.8%
	6147	IA General- PND	PND	PND_IA - 103		542	11.0%
	6149	KS General- PND	PND	PND_KS - 103		542	7.7%
	6145	MN General- PND	PND	PND_MN - 103		542	11.4%
	6146	NE General- PND	PND	PND_NE - 103		542	14.2%
	6151	MN General- NMU	PND	PND_NMU - 103		542	2.8%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103		542	0.0%
	5828	South Dakota Farm Taps CS	PND	PND_SD - 103		542	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103		542	0.0%
	6152	MO General-SJD	SJD	SJD		542	5.4%
	6141	CO General- WCD	WCD	WCD - 122		542	6.6%
	6142	KS General- WKD	WKD	WKD - 122		542	5.3%
							100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 43 (Charge From Product = 999) PS Jml Line Weighted (USU/AEC/UCS)							
4250		IT Assets - PeopleSoft	UCU		543		
	7002	AEC General	AEC	MEP	543	1.5%	
	8012	UCS ESF Allocations	UCS	CLEC	543	0.0%	
	8012	UCS ESF Allocations	UCS	ISP	543	0.0%	
	6144	MI General- MGD	MGD	MGD	543	7.7%	
	6140	MO General- MPD	MPD	MPD	543	15.7%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	543	4.0%	
	6148	CO General- PND	PND	PND_CO	543	5.3%	
	6147	IA General- PND	PND	PND_IA	543	9.4%	
	6149	KS General- PND	PND	PND_KS	543	7.7%	
	6145	MN General- PND	PND	PND_MN	543	7.9%	
	6146	NE General- PND	PND	PND_NE	543	8.7%	
	6151	MN General- NMU	PND	PND_NMU	543	4.6%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	543	0.2%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	543	0.3%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	543	0.2%	
	5055	PNG Pipeline	PNP	PNP	543	1.0%	
	8012	UCS ESF Allocations	UCS	PVN	543	0.0%	
	5058	Seward County Pipeline	SCP	SCP	543	0.0%	
	6152	MO General-SJD	SJD	SJD	543	6.4%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	543	1.9%	
	8012	UCS ESF Allocations	UCS	UCS	543	0.2%	
	6141	CO General- WCD	WCD	WCD	543	6.6%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	543	1.9%	
	6142	KS General- WKD	WKD	WKD	543	6.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	543	1.9%	100.0%
Step 44 (Charge From Product = 960) Customers							
4262		It Assets-Cad	UCU		544		
	6144	MI General- MGD	MGD	MGD - 103	544	10.9%	
	6140	MO General- MPD	MPD	MPD	544	18.2%	
	6148	CO General- PND	PND	PND_CO	544	4.3%	
	6147	IA General- PND	PND	PND_IA	544	12.0%	
	6149	KS General- PND	PND	PND_KS	544	8.0%	
	6145	MN General- PND	PND	PND_MN	544	12.8%	
	6146	NE General- PND	PND	PND_NE	544	14.9%	
	6151	MN General- NMU	PND	PND_NMU	544	3.2%	
	6152	MO General-SJD	SJD	SJD	544	4.9%	
	6141	CO General- WCD	WCD	WCD	544	6.0%	
	6142	KS General- WKD	WKD	WKD	544	4.8%	100.0%
Step 51 (Charge From Product = 999) Net Energy Sales (UPS)							
			KEEP??	STEP??			
4308		IT Assets	UCU		551		
	1045	Purchased Power-MO	MPG	MPG	551	44.9%	
	1102	Purchased Power - St Joe	SJG	SJG	551	16.5%	
	1047	Purchased Power-CO	WCG	WCG	551	15.9%	
	1046	Purchased Power-KS	WKG	WKG	551	22.7%	100.0%

Aquila Inc.

ESF Cost Allocations

Actuals - 10/1/2002 thru 6/30/2003

BASED ON 2001 DRIVER STATISTICS

Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 53 ESF Weighted Avg/Sq Footage (USU/AEC/UCS)							
4010		Corporate Services - 20W9th	UCU		553		
4017		Corp Services - 1100 Walnut	UCU				
	7002	AEC General	AEC	MEP	553	3.7%	
	6144	MI General- MGD	MGD	MGD	553	9.0%	
	6140	MO General- MPD	MPD	MPD	553	18.8%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	553	5.8%	
	6148	CO General- PND	PND	PND_CO	553	3.2%	
	6147	IA General- PND	PND	PND_IA	553	8.0%	
	6149	KS General- PND	PND	PND_KS	553	6.4%	
	6145	MN General- PND	PND	PND_MN	553	8.5%	
	6146	NE General- PND	PND	PND_NE	553	9.8%	
	6151	MN General- NMU	PND	PND_NMU	553	2.8%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	553	0.1%	
	5055	PNG Pipeline	PNP	PNP	553	0.2%	
	5058	Seward County Pipeline	SCP	SCP	553	0.0%	
	6152	MO General-SJD	SJD	SJD	553	5.4%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	553	2.6%	
	7002	AEC General	AEC	UCG	553	0.0%	
	8012	UCS ESF Allocations	UCS	UCS	553	0.3%	
	6141	CO General- WCD	WCD	WCD	553	5.6%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	553	1.6%	
	6142	KS General- WKD	WKD	WKD	553	5.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	553	2.3%	100.0%
Step 55 (Charge From Product = 999) Jrnl Line (USU/AEC/UCS)							
4290		Ent Fin Applications	UCU		555		
	7002	AEC General	AEC	MEP	555	2.8%	
	8012	UCS ESF Allocations	UCS	EXO	555	0.0%	
	8012	UCS ESF Allocations	UCS	ISP	555	0.0%	
	6144	MI General- MGD	MGD	MGD	555	7.6%	
	6140	MO General- MPD	MPD	MPD	555	15.4%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	555	3.9%	
	6148	CO General- PND	PND	PND_CO	555	5.2%	
	6147	IA General- PND	PND	PND_IA	555	9.2%	
	6149	KS General- PND	PND	PND_KS	555	7.5%	
	6145	MN General- PND	PND	PND_MN	555	7.8%	
	6146	NE General- PND	PND	PND_NE	555	8.5%	
	6151	MN General- NMU	PND	PND_NMU	555	4.5%	
	5377	PND OK Gas Network Ops	PND	PND_OK	555	0.2%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	555	0.3%	
	5376	PND General TX Network Ops	PND	PND_TX	555	0.2%	
	5055	PNG Pipeline	PNP	PNP	555	1.0%	
	8012	UCS ESF Allocations	UCS	PVN	555	0.1%	
	5058	Seward County Pipeline	SCP	SCP	555	0.0%	
	6152	MO General-SJD	SJD	SJD	555	6.3%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	555	1.8%	
	7002	AEC General	AEC	UCG	555	0.1%	
	8012	UCS ESF Allocations	UCS	UCS	555	0.6%	
	6141	CO General- WCD	WCD	WCD	555	6.5%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	555	1.8%	
	6142	KS General- WKD	WKD	WKD	555	6.8%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	555	1.9%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 55A (Charge From Product = 999) Headcount (USU/AEC/UCS)							
4293		Ent HR Applications	UCU				
	7002	AEC General	AEC	MEP	568	2.0%	
	8012	UCS ESF Allocations	UCS	EXOP	568	0.8%	
	8012	UCS ESF Allocations	UCS	EVE	568	11.1%	
	6144	MI General- MGD	MGD	MGD	568	6.8%	
	6140	MO General- MPD	MPD	MPD	568	12.3%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	568	7.2%	
	6148	CO General- PND	PND	PND_CO	568	2.1%	
	6147	IA General- PND	PND	PND_IA	568	8.0%	
	6149	KS General- PND	PND	PND_KS	568	6.4%	
	6145	MN General- PND	PND	PND_MN	568	7.6%	
	6146	NE General- PND	PND	PND_NE	568	8.8%	
	6151	MN General- NMU	PND	PND_NMU	568	2.2%	
	5377	PND OK Gas Network Ops	PND	PND_OK	568	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	568	0.0%	
	5376	PND General TX Network Ops	PND	PND_TX	568	0.0%	
	5055	PNG Pipeline	PNP	PNP	568	0.0%	
	8012	UCS ESF Allocations	UCS	PVN	568	0.0%	
	5058	Seward County Pipeline	SCP	SCP	568	0.0%	
	6152	MO General-SJD	SJD	SJD	568	4.5%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	568	3.7%	
	7002	AEC General	AEC	UCG	568	0.0%	
	8012	UCS ESF Allocations	UCS	UCS	568	0.0%	
	6141	CO General- WCD	WCD	WCD	568	6.4%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	568	1.5%	
	6142	KS General- WKD	WKD	WKD	568	6.4%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	568	2.2%	100.0%
Step 57 Weighted Gross Revenue (USU/AEC/UCS)							
4151		Credit Risk Management	UCU		557		
	7002	AEC General	AEC	MEP	557	75.6%	
	8012	UCS ESF Allocations	UCS	EVE	557	4.2%	
	6144	MI General- MGD	MGD	MGD	557	1.4%	
	6140	MO General- MPD	MPD	MPD	557	1.5%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	557	4.2%	
	6148	CO General- PND	PND	PND_CO	557	0.5%	
	6147	IA General- PND	PND	PND_IA	557	1.3%	
	6149	KS General- PND	PND	PND_KS	557	0.9%	
	6145	MN General- PND	PND	PND_MN	557	1.5%	
	6146	NE General- PND	PND	PND_NE	557	1.5%	
	6151	MN General- NMU	PND	PND_NMU	557	0.4%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	557	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	557	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	557	0.0%	
	6152	MO General-SJD	SJD	SJD	557	0.3%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	557	1.5%	
	7002	AEC General	AEC	UCG	557	0.0%	
	6141	CO General- WCD	WCD	WCD	557	0.3%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	557	2.0%	
	6142	KS General- WKD	WKD	WKD	557	0.4%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	557	2.4%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals - 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
Step 60 Customers (USU)							
6347		GNG IT Shared Assets	UCU				
	5161	General MI Gas Assets MGD	MGD	MGD - 998	560	10.9%	
	5198	MO MPD Gas Assets	MPD	MPD - 103	560	3.3%	
	5131	General MO Electric Assets	MPD	MPD - 122	560	14.9%	
	5207	General CO Gas Assets	PND	PND_CO	560	4.3%	
	5221	General Iowa Gas Assets	PND	PND_IA	560	12.0%	
	5191	General Kansas Gas Assets	PND	PND_KS	560	8.0%	
	6145	MN General- PND	PND	PND_MN	560	12.8%	
	6146	NE General- PND	PND	PND_NE	560	14.9%	
	6151	MN General- NMU	PND	PND_NMU	560	3.2%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	560	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	560	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	560	0.0%	
	5217	Maryville Gas Assets	SJD	SJD - 103	560	0.4%	
	5151	Gen SJ Elec Assets	SJD	SJD - 122	560	4.5%	
	5113	General CO Electric Assets	WCD	WCD	560	6.0%	
	5101	General KS Electric Assets	WKD	WKD	560	4.8%	100.0%
END							

Aquila Inc.											
IntraBusiness Unit (IBU) Allocations											
10/1/2002 through 6/30/2003											
BASED ON 2001 DRIVER STATISTICS											
Department											
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent					
Step 1 (Charge From Product = 120) Net Energy Sales											
1043		Regulated Power Group	UPS		301						
4403		UPS Benefits Residual	UPS		301						
4475		UPS Accounting Accruals	UPS		301						
1026		UPS-General	UPS		301						
1029		Producton	UPS		301						
	1023	MO General Generation - MPS	MPG	MPG	301	44.9%					
	1059	MO General-SJG	SJG	SJG	301	16.5%					
	1025	UPS-General CO	WCG	WCG	301	15.9%					
	1024	UPS-General KS	WKG	WKG	301	22.7%	100.0%				
Step 2 (Charge From Product = 120) Mass Formula											
6161		PS Procurement	UPS		302						
	1023	MO General Generation - MPS	MPG	MPG	302	48.2%					
	1059	MO General-SJG	SJG	SJG	302	21.1%					
	1025	UPS-General CO	WCG	WCG	302	12.3%					
	1024	UPS-General KS	WKG	WKG	302	18.4%	100.0%				
Step 3 (Charge From Product = 123) MW Capacity											
6162		PS Engr/Generation Svcs	UPS		303						
	1023	MO General Generation - MPS	MPG	MPG	303	50.7%					
	1059	MO General-SJG	SJG	SJG	303	17.9%					
	1025	UPS-General CO	WCG	WCG	303	4.8%					
	1024	UPS-General KS	WKG	WKG	303	26.6%	100.0%				
Step 4 (Charge From Product = 123) Megawatt Capacity											
1044		Fuel and Purchased PowerA	UPS		304						
	1045	Purchased Power-MO	MPG	MPG	304	50.7%					
	1102	Purchased Power - St Joe	SJG	SJG	304	17.9%					
	1047	Purchased Power-CO	WCG	WCG	304	4.8%					
	1046	Purchased Power-KS	WKG	WKG	304	26.6%	100.0%				
Step 8 (Charge From Product = 121) Mass Formula											
5023		Elec Trans Business Ops-Genl	UED		308						
	5131	MPS Electric General	MPD	MPD - 121	308	44.1%					
10/1/02	5151	SJ Elec Assets	SJD	SJD - 121	308	12.1%					
	6176	CO Elect Tech Svcs Mgr	WCD	WCD - 121	308	10.7%					
	5016	System Operations-KS	WKD	WKD - 121	308	33.1%	100.0%				
Step 9b (Charge From Product = 121) Mass Formula											
5001		Elec Trans Ops-MO/SJ Gen	UED		351						
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	351	78.0%					
	5040	Transmission Ops SJD-Gen	SJD	SJD - 121	351	22.0%	100.0%				
Step 11a (Charge From Product = 140) Customers											
5250		MO Elec Engineering Service	UED		363						
	5131	MPS Electric General	MPD	MPD - 122	363	76.9%					
	5151	SJ Elec Assets	SJD	SJD - 122	363	23.1%	100.0%				
Step 11b (Charge From Product = 122) Customers											
5255		Forestry MO/CO/KS	UED		364						
	5131	MPS Electric General	MPD	MPD - 122	364	49.4%					
	5151	SJ Elec Assets	SJD	SJD - 122	364	14.8%					
	5113	General CO Electric Assets	WCD	WCD - 122	364	19.9%					
	5101	General KS Electric Assets	WKD	WKD - 122	364	15.9%	100.0%				

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 14 (Charge From Product = 140) Mass Formula						
5080		V P Transmission Svcs	UED		314	
5083		Business Ops - Energy Delivery	UED		314	
5100		VP of Network Management	UED		314	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	314	12.0%
	5198	MO MPD Gas Assets	MPD	MPD - 103	314	4.6%
	5131	MPS Electric General	MPD	MPD - 122	314	22.0%
	5207	General CO Gas Assets	PND	PND_CO - 103	314	3.1%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	314	7.9%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	314	6.7%
	6145	MN General- PND	PND	PND_MN - 103	314	9.2%
	6146	NE General- PND	PND	PND_NE - 103	314	11.2%
	6151	MN General- NMU	PND	PND_NMU - 103	314	3.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	314	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	314	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	314	0.0%
	5055	PNG Pipeline	PNP	PNP	314	0.1%
	5151	SJ Elec Assets	SJD	SJD - 122	314	6.6%
	5217	Maryville Gas Assets	SJD	SJD - 103	314	0.6%
	5113	General CO Electric Assets	WCD	WCD - 122	314	6.7%
	5101	General KS Electric Assets	WKD	WKD - 122	314	6.0%
						100.0%
Step 14a (Charge From Product = 140) No of Fleet Vehicles						
5566		Network Fleet Management	UED		397	
	5161	General MI Gas Assets MGD	MGD	MGD	397	10.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	397	2.8%
	5131	MPS Electric General	MPD	MPD - 122	397	17.7%
	5207	General CO Gas Assets	PND	PND_CO	397	4.1%
	5221	General Iowa Gas Assets	PND	PND_IA	397	9.1%
	5191	General Kansas Gas Assets	PND	PND_KS	397	7.9%
	6145	MN General- PND	PND	PND_MN	397	8.2%
	6146	NE General- PND	PND	PND_NE	397	12.8%
	6151	MN General- NMU	PND	PND_NMU	397	2.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	397	1.1%
	5151	SJ Elec Assets	SJD	SJD - 122	397	5.6%
	5113	General CO Electric Assets	WCD	WCD	397	9.1%
	5101	General KS Electric Assets	WKD	WKD	397	8.8%
						100.0%
Step 17 (Charge From Product = 122) Mass Formula						
6160		Mo Elec HQ	UED		318	
	5151	SJ Elec Assets	SJD	SJD - 122	317	23.6%
	5131	MPS Electric General	MPD	MPD - 122	317	76.4%
						100.0%
Step 18 (Charge From Product = 122) Customers						
5251		MO Electric Planning & Design	UED		318	
	5131	MPS Electric General	MPD	MPD - 122	318	100.0%
Step 19 (Charge From Product = 103) Customers						
5254		Network Gas Stds & Safety Trng	UED		319	
5252		UED Gas Planning & Design	UED			
	5161	General MI Gas Assets MGD	MGD	MGD - 103	319	17.8%
	5198	MO MPD Gas Assets	MPD	MPD - 103	319	5.3%
	5207	General CO Gas Assets	PND	PND_CO - 103	319	5.7%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	319	18.4%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	319	11.5%
	6145	MN General- PND	PND	PND_MN - 103	319	17.1%
	6146	NE General- PND	PND	PND_NE - 103	319	21.3%
	6151	MN General- NMU	PND	PND_NMU - 103	319	4.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	319	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	319	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	319	0.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	319	0.7%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 22 (Charge From Product = 122) Mass Formula						
		General KS/CO Elec Network Ops	UED		322	
	5302	General CO Elec Network Ops	WCD	WCD - 122	322	52.6%
	5309	General KS Elec Network Ops	WKD	WKD - 122	322	47.4%
						100.0%
Step 23 (Charge From Product = 122) Mass Formula						
	5352	General MO Elec Ntwrk Ops	UED		323	
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	323	23.8%
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	323	76.2%
						100.0%
Step 23A (Charge From Product = 122) Reg Elec Customers						
	6163	No MO Elec Dist Mgr	UED		863	
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	863	23.1%
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	863	76.9%
						100.0%
Step 24 (Charge From Product = 103) Base 40 (payroll/customers)						
	5381	Gen Gas Ntwrk Ops MO/KS/CO	UED		324	
	5389	General MO MPD Gas Networks	MPD	MPD - 103	324	25.3%
	5398	General CO Gas Network Ops	PND	PND_CO - 103	324	20.8%
	5382	General KS Gas Field Svcs	PND	PND_KS - 103	324	46.6%
	5357	Maryville Gas Network	SJD	SJD - 103	324	4.3%
	5056	WTPL Gathering	PND	WTPL - G	324	1.5%
	5065	WTPL Noram	PND	WTPL - N	324	0.5%
	5057	WTPL Transmission	PND	WTPL - T	324	1.0%
						100.0%
Step 24A (Charge From Product = 103) Mass Formula						
	6183	HQ KS/CO Gas	UED		314	
	6184	Cust Rel - Gen	UED		314	
	5191	General Kansas Gas Assets	PND	PND_KS - 103	314	68.3%
	5207	General CO Gas Assets	PND	PND_CO - 103	314	31.7%
						100.0%
Step 25 (Charge From Product = 103) Base 40 (payroll/customers)						
	5420	Gen Gas Network Ops MN/MI/WV	UED		325	
	5434	General MI Gas Network Ops	MGD	MGD - 103	325	47.0%
	6145	MN General- PND	PND	PND_MN - 103	325	41.2%
	6151	MN General- NMU	PND	PND_NMU - 103	325	11.8%
						100.0%
Step 26 (Charge From Product = 140) Mass Formula						
	5130	MO Elec Business Support	UED			
	5305	Net Ops Work Management	UED		326	
	5434	General MI Gas Network Ops	MGD	MGD - 103	326	9.8%
	5389	General MO MPD Gas Networks	MPD	MPD - 103	326	3.7%
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	326	18.6%
	5398	General CO Gas Network Ops	PND	PND_CO	326	3.2%
	5451	General IA Gas Network Ops	PND	PND_IA	326	8.4%
	5382	General KS Gas Field Svcs	PND	PND_KS	326	8.0%
	6145	MN General- PND	PND	PND_MN	326	10.7%
	6146	NE General- PND	PND	PND_NE	326	11.9%
	6151	MN General- NMU	PND	PND_NMU	326	3.4%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	326	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	326	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	326	0.0%
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	326	5.4%
	5357	Maryville Gas Network	SJD	SJD - 103	326	0.5%
	5302	General CO Elec Network Ops	WCD	WCD	326	7.4%
	5309	General KS Elec Network Ops	WKD	WKD	326	9.0%
						100.0%
Step 26A (Charge From Product = 122) Mass Formula						
	5304	VP of Network Operations	UED		326	
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	326	52.5%
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	326	16.2%
	5302	General CO Elec Network Ops	WCD	WCD - 122	326	16.4%
	5309	General KS Elec Network Ops	WKD	WKD - 122	326	14.9%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
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BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 27 (Charge From Product = 103) Customers						
5494		Measurement Information	UED		327	
	5434	General MI Gas Network Ops	MGD	MGD - 103	327	17.8%
	5389	General MO MPD Gas Networks	MPD	MPD - 103	327	5.3%
	5398	General CO Gas Network Ops	PND	PND_CO - 103	327	5.7%
	5451	General IA Gas Network Ops	PND	PND_IA - 103	327	16.4%
	5382	General KS Gas Field Svcs	PND	PND_KS - 103	327	11.5%
	6145	MN General- PND	PND	PND_MN - 103	327	17.1%
	6146	NE General- PND	PND	PND_NE - 103	327	21.3%
	6151	MN General- NMU	PND	PND_NMU - 103	327	4.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	327	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	327	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	327	0.0%
	5357	Maryville Gas Network	SJD	SJD - 103	327	0.7%
						100.0%
Step 27a (Charge From Product = 103) Customers						
5490		General Gas Measurement	UED		356	
5491		Small Volume Repair (CB)	UED		356	
5492		Large Volume/Warehouse (CB)	UED		356	
5493		Field Measurement	UED			
	5389	General MO MPD Gas Networks	MPD	MPD - 103	356	6.5%
	5398	General CO Gas Network Ops	PND	PND_CO - 103	356	7.0%
	5451	General IA Gas Network Ops	PND	PND_IA - 103	356	19.9%
	5382	General KS Gas Field Svcs	PND	PND_KS - 103	356	14.0%
	6145	MN General- PND	PND	PND_MN - 103	356	20.8%
	6146	NE General- PND	PND	PND_NE - 103	356	25.8%
	6151	MN General- NMU	PND	PND_NMU - 103	356	5.1%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	356	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	356	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	356	0.0%
	5357	Maryville Gas Network	SJD	SJD - 103	356	0.9%
						100.0%
Step 27c (Charge From Product = 103) Customers						
5495		Gas Telecom (Michigan)	UED		358	
5496		Coldwater Meter Shop	UED		358	
	5434	General MI Gas Network Ops	MGD	MGD - 103	358	100.0%
						100.0%
Step 28 (Charge From Product = 122) Customers						
5360		General Elec Measurement	UED		328	
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	328	49.4%
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	328	14.8%
	5363	CO Elec Measurement	WCD	WCD - 122	328	19.9%
	5364	KS Elec Measurement	WKD	WKD - 122	328	15.9%
						100.0%
Step 31 (Charge From Product = 120) Mass Formula						
5370		General Substation Maintenance	UED		331	
	5373	MPS Substation Maintenance	MPD	MPD - 120	331	51.0%
	5037	SJD Substation Maintenance	SJD	SJD - 120	331	15.2%
	5372	CO Substation Maintenance	WCD	WCD - 120	331	15.2%
	5371	KS Substation Maintenance	WKD	WKD - 120	331	18.8%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 33A (Charge From Product = 999) Customers						
5699		Centralized Services VP	UED		359	
5700		Business Solutions	UED			
5701		Cust Service Center-Lincoln	UED		359	
5702		Customer Srv Ctr-Raytown	UED		359	
5704		Revenue Management Dir	UED		359	
5706		Billing-Omaha	UED		359	
5708		Accounts Receivable Mgmt	UED		359	
5709		Remittance Processing	UED		359	
5710		Credit and Collections	UED		359	
5711		Cust Communic Svcs-Director	UED		359	
5712		Bill Processing	UED		359	
5722		Field Resource Center Director	UED		359	
5723		Utility Operations Dir	UED		359	
5725		Customer Serv Centers-Director	UED		359	
5726		Revenue Mgmt Back Office Supt	UED		359	
5763		Billing-Raytown	UED		359	
	5880	MI-Customer Service-State Dir	MGD	MGD - 103	359	11.0%
	5890	MO MPS Customer Service	MPD	MPD - 960	359	18.3%
	5861	CO Services-PNG General	PND	PND_CO	359	4.3%
	5730	IA State Director	PND	PND_IA	359	12.1%
	5791	KS Services Gas-General	PND	PND_KS	359	8.0%
	6145	MN General- PND	PND	PND_MN	359	12.9%
	6146	NE General- PND	PND	PND_NE	359	14.4%
	6151	MN General- NMU	PND	PND_NMU	359	3.2%
	5913	MO SJD Customer Service	SJD	SJD - 960	359	4.9%
	5868	CO Services-WPE General	WCD	WCD - 960	359	6.1%
	5799	KS Services Electric-General	WKD	WKD - 960	359	4.8% 100.0%
Step 33C (Charge From Product = 999) Customers						
5716		Field Resources Center-Raytown	UED		361	
	5880	MI-Customer Service-State Dir	MGD	MGD - 103	361	30.1%
	5890	MO MPS Customer Service	MPD	MPD - 960	361	50.4%
	5797	Lawrence CS	PND	PND_KPS	361	5.9%
	5913	MO SJD Customer Service	SJD	SJD - 960	361	13.6% 100.0%
Step 33F (Charge From Product = 340) Customers						
5718		Material Resource Srv-Team Dir	UED		365	
	5861	CO Services-PNG General	PND	PND_CO - 340	365	10.1%
	5730	IA State Director	PND	PND_IA - 340	365	25.1%
	5791	KS Services Gas-General	PND	PND_KS - 340	365	10.2%
	6145	MN General- PND	PND	PND_MN - 340	365	30.0%
	6146	NE General- PND	PND	PND_NE - 340	365	17.1%
	6151	MN General- NMU	PND	PND_NMU - 340	365	7.5% 100.0%
Step 33G (Charge From Product = 999) Customers						
5715		Field Resources Center-Lincoln	UED		360	
	5861	CO Services-PNG General	PND	PND_CO	360	6.8%
	5730	IA State Director	PND	PND_IA	360	19.0%
	5791	KS Services Gas-General	PND	PND_KS	360	9.2%
	6145	MN General- PND	PND	PND_MN	360	20.3%
	6146	NE General- PND	PND	PND_NE	360	22.6%
	6151	MN General- NMU	PND	PND_NMU	360	5.0%
	5868	CO Services-WPE General	WCD	WCD - 960	360	9.5%
	5799	KS Services Electric-General	WKD	WKD - 960	360	7.6% 100.0%

Aquila Inc.							
IntraBusiness Unit (IBU) Allocations							
10/1/2002 through 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent	
Step 35 (Charge From Product = 103) Weighted Meters by state							
6201		PNG Gas Plant Assets	PND		334		
	6145	MN General- PND	PND	PND_MN	334	21.9%	
	6151	MN General- NMU	PND	PND_NMU	334	5.3%	
	5191	General Kansas Gas Assets	PND	PND_KS	334	17.9%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	334	0.4%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	334	0.5%	
	5207	General CO Gas Assets	PND	PND_CO	334	6.6%	
	5221	General Iowa Gas Assets	PND	PND_IA	334	21.4%	
	6146	NE General- PND	PND	PND_NE	334	26.0%	100.0%
Step 39 (Charge From Product = 999) Mass Formula							
4409		PND Benefits Residual	PND		339		
	6145	MN General- PND	PND	PND_MN	339	23.2%	
	6151	MN General- NMU	PND	PND_NMU	339	7.7%	
	5191	General Kansas Gas Assets	PND	PND_KS	339	17.7%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	339	0.0%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	339	0.1%	
	5207	General CO Gas Assets	PND	PND_CO	339	7.3%	
	5221	General Iowa Gas Assets	PND	PND_IA	339	18.0%	
	6146	NE General- PND	PND	PND_NE	339	26.0%	
	5828	South Dakota Farm Taps	PND	PND_SD	339	0.0%	100.0%
Step 40 (Charge From Product = 960) Customers							
6002		Marketing Solutions Leadership	UED		340		
6021		Market Research	UED		340		
6031		Retail Services Leadership	UED		340		
	5161	General MI Gas Assets MGD	MGD	MGD	340	10.9%	
	5198	MO MPD Gas Assets	MPD	MPD - 103	340	3.3%	
	5131	MPS Electric General	MPD	MPD - 122	340	15.1%	
	5207	General CO Gas Assets	PND	PND_CO	340	4.3%	
	5221	General Iowa Gas Assets	PND	PND_IA	340	12.1%	
	5191	General Kansas Gas Assets	PND	PND_KS	340	8.0%	
	6145	MN General- PND	PND	PND_MN	340	12.9%	
	6146	NE General- PND	PND	PND_NE	340	14.4%	
	6151	MN General- NMU	PND	PND_NMU	340	3.2%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	340	0.0%	
	5828	South Dakota Farm Taps	PND	PND_SD	340	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	340	0.0%	
	5217	Maryville Gas Assets	SJD	SJD - 103	340	0.4%	
	5151	SJ Elec Assets	SJD	SJD - 122	340	4.5%	
	5113	General CO Electric Assets	WCD	WCD - 960	340	6.1%	
	5101	General KS Electric Assets	WKD	WKD - 960	340	4.8%	100.0%
Step 44 (Charge From Product = 999) Customers							
6056		CA Sales MI/CO Leadership	UED		344		
	6057	CA Sales MI	MGD	MGD - 103	344	51.3%	
	5207	General CO Gas Assets	PND	PND_CO	344	20.3%	
	5113	General CO Electric Assets	WCD	WCD	344	28.4%	100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 45 (Charge From Product = 999) Mass Formula						
5567		Procurement	UED		345	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	345	9.3%
	5198	MO MPD Gas Assets	MPD	MPD - 103	345	3.6%
	5131	MPS Electric General	MPD	MPD - 120	345	22.1%
	5207	General CO Gas Assets	PND	PND_CO	345	3.1%
	5221	General Iowa Gas Assets	PND	PND_IA	345	8.1%
	5191	General Kansas Gas Assets	PND	PND_KS	345	7.7%
	6145	MN General- PND	PND	PND_MN	345	10.3%
	6146	NE General- PND	PND	PND_NE	345	11.4%
	6151	MN General- NMU	PND	PND_NMU	345	3.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	345	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	345	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	345	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	345	5.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	345	0.4%
	5113	General CO Electric Assets	WCD	WCD	345	7.1%
	5101	General KS Electric Assets	WKD	WKD	345	8.5%
						100.0%
Step 46 (Charge From Product = 999) Mass Formula						
4402		UED Benefits Residual	UED		346	
4474		UED Accounting Accruals	UED		346	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	346	9.4%
	5198	MO MPD Gas Assets	MPD	MPD - 103	346	3.6%
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	346	4.4%
	5131	MPS Electric General	MPD	MPD - 122	346	17.9%
	5207	General CO Gas Assets	PND	PND_CO	346	3.1%
	5221	General Iowa Gas Assets	PND	PND_IA	346	8.3%
	5191	General Kansas Gas Assets	PND	PND_KS	346	7.8%
	6145	MN General- PND	PND	PND_MN	346	10.4%
	6146	NE General- PND	PND	PND_NE	346	11.6%
	6151	MN General- NMU	PND	PND_NMU	346	3.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	346	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	346	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	346	0.0%
	5055	PNP Pipeline	PNP	PNP	346	0.1%
	5058	Seward County Pipeline	SCP	SCP	346	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	346	5.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	346	0.4%
	5008	Transmission Ops CO-General	WCD	WCD - 121	346	0.9%
	5113	General CO Electric Assets	WCD	WCD - 960	346	5.3%
	5013	Transmission Ops KS-General	WKD	WKD - 121	346	3.0%
	5101	General KS Electric Assets	WKD	WKD - 960	346	4.7%
	5056	WTPL Gathering	PND	WTPL - G	346	0.2%
	5065	WTPL Noram	PND	WTPL - N	346	0.3%
	5057	WTPL Transmission	PND	WTPL - T	346	0.2%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 47 (Charge From Product = 140) Customers						
6100		Community Relations - General	UED		347	
6101		Community Relations - Central	UED		347	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	347	11.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	347	3.6%
	5131	MPS Electric General	MPD	MPD - 122	347	16.3%
	5207	General CO Gas Assets	PND	PND_CO - 103	347	3.8%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	347	11.0%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	347	7.7%
	6145	MN General- PND	PND	PND_MN - 103	347	11.4%
	6146	NE General- PND	PND	PND_NE - 103	347	14.2%
	6151	MN General- NMU	PND	PND_NMU - 103	347	2.8%
	5217	Maryville Gas Assets	SJD	SJD - 103	347	0.5%
	5151	SJ Elec Assets	SJD	SJD - 122	347	4.9%
	5113	General CO Electric Assets	WCD	WCD - 122	347	6.6%
	5101	General KS Electric Assets	WKD	WKD - 122	347	5.3%
						100.0%
Step 47A (Charge From Product = 999) Customer Commitment						
6111		Economic Development-General	UED		873	
	5131	MPS Electric General	MPD	MPD	873	18.8%
	6096	Economic Development PNG CO	PND	PND_CO	873	1.2%
	6114	Economic Development-IA	PND	PND_IA	873	23.8%
	6121	Economic Development-PNG KS	PND	PND_KS	873	9.0%
	6113	Economic Development-NE	PND	PND_NE	873	23.8%
	5151	SJ Elec Assets	SJD	SJD	873	4.9%
	6097	Economic Development WPE- CO	WCD	WCD	873	3.8%
	6122	Economic Development-WPE KS	WKD	WKD	873	14.8%
						100.0%
Step 50 (Charge From Product = 140) Customers						
6109		Community Relations USU - KS	UED		366	
6118		Economic Development-UED KS	UED		366	
	5191	General Kansas Gas Assets	PND	PND_KS - 103	366	59.5%
	5101	General KS Electric Assets	WKD	WKD - 122	366	40.5%
						100.0%
Step 54 (Charge From Product = 121) ROW Projects by state						
5002		Elec Trans Ops-ROW-MO/CO/KS	UED		370	
	5003	Transmission Ops MPS-Gen	MPD	MPD	370	94.2%
	5040	Transmission Ops SJD-Gen	SJD	SJD	370	5.8%
						100.0%
Step 55 (Charge From Product = 999) Customers						
5790		KS State-Director	PND		371	
	5791	KS Services Gas-General	PND	PND_KS	371	62.3%
	5799	KS Services Electric-General	WKD	WKD	371	37.7%
						100.0%
Step 56 (Charge From Product = 999) Customers						
5820		MN Business Operations	PND		372	
6060		CA Sales MN	PND			
6173		MN Customr Relations	PND			
	6145	MN General- PND	PND	PND_MN	372	80.2%
	6151	MN General- NMU	PND	PND_NMU	372	19.8%
						100.0%
Step 57 (Charge From Product = 999) Customers						
5860		CO Services State Director	UED		373	
	5861	CO Services-PNG General	PND	PND_CO	373	41.7%
	5868	CO Services-WPE General	WCD	WCD	373	58.3%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 58a (Charge From Product = 150) Non- Reg Customers						
6005		UED Cons Prod & Svcs	UED		398	
5724		NonUtility Operations Dir	UED		398	
	5861	CO Services-PNG General	PND	PND_CO	398	10.1%
	5730	IA State Director	PND	PND_IA	398	25.1%
	5791	KS Services Gas-General	PND	PND_KS	398	10.2%
	6145	MN General- PND	PND	PND_MN	398	30.0%
	6146	NE General- PND	PND	PND_NE	398	17.1%
	6151	MN General- NMU	PND	PND_NMU	398	7.5%
	5868	CO Services-WPE General	WCD	WCD	398	0.0%
	5799	KS Services Electric-General	WKD	WKD	398	0.0%
						100.0%
Step 64 (Charge From Product = 998) Gas Customers						
2301		GSS Planning & Operations	GSS		380	
2304		GSS General Allocation	GSS		380	
2308		GSS Administration	GSS		380	
2309		GSS Cost Management	GSS		380	
4420		GSS Benefits Residual	GSS		380	
4452		GSS Accounting Accruals	GSS		380	
	5161	General MI Gas Assets MGD	MGD	MGD	380	18.4%
	5198	MO MPD Gas Assets	MPD	MPD	380	5.5%
	5207	General CO Gas Assets	PND	PND_CO	380	5.8%
	5221	General Iowa Gas Assets	PND	PND_IA	380	16.9%
	5191	General Kansas Gas Assets	PND	PND_KS	380	10.8%
	6145	MN General- PND	PND	PND_MN	380	17.5%
	6146	NE General- PND	PND	PND_NE	380	21.0%
	6151	MN General- NMU	PND	PND_NMU	380	3.7%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	380	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	380	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	380	0.0%
	5217	Maryville Gas Assets	SJD	SJD	380	0.5%
						100.0%
Step 65A (Charge from Product = 998) Pipeline Customers						
2310		GSS NNG Pipeline	GSS		852	
	6147	IA General- PND	PND	PND_IA	852	35.5%
	6149	KS General- PND	PND	PND_KS	852	7.4%
	6145	MN General- PND	PND	PND_MN	852	34.4%
	6146	NE General- PND	PND	PND_NE	852	18.7%
	6151	MN General- NMU	PND	PND_NMU	852	3.9%
						100.0%
Step 65B (Charge from Product = 998) Pipeline Customers						
2311		GSS Grt Lakes/Viking PL	GSS		853	
	6145	MN General- PND	PND	PND_MN	853	38.0%
	6151	MN General- NMU	PND	PND_NMU	853	62.0%
						100.0%
Step 65C (Charge from Product = 103) Pipeline Customers						
2312		Gss Pepl	GSS		854	
	6144	MI General- MGD	MGD	MGD	854	83.5%
	6140	MO General- MPD	MPD	MPD	854	16.0%
	6149	KS General- PND	PND	PND_KS	854	0.4%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	854	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	854	0.0%
						100.0%
Step 65D (Charge from Product = 998) Pipeline Customers						
2313		GSS Williams Pipeline	GSS		855	
	6140	MO General- MPD	MPD	MPD	855	35.5%
	1049	UPS - MO - ESF Allocations	MPG	MPG	855	0.0%
	6149	KS General- PND	PND	PND_KS	855	64.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	855	0.0%
						100.0%

Aquila Inc.							
IntraBusiness Unit (IBU) Allocations							
10/1/2002 through 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent	
Step 65E (Charge from Product = 998) Pipeline Customers							
2314		GSS NG Pipeline	GSS		856		
	6147	IA General- PND	PND	PND_IA	856	0.4%	
	6149	KS General- PND	PND	PND_KS	856	0.1%	
	6146	NE General- PND	PND	PND_NE	856	99.5% 100.0%	
Step 65F (Charge from Product = 103) Pipeline Customers							
2315		GSS CIG Pipeline	GSS		857		
	6148	CO General- PND	PND	PND_CO	857	100.0%	
	6149	KS General- PND	PND	PND_KS	857	0.0% 100.0%	
Step 65G (Charge from Product = 999) Pipeline Customers							
2316		GSS KN Pipeline	GSS		858		
	6149	KS General- PND	PND	PND_KS	858	14.6%	
	6146	NE General- PND	PND	PND_NE	858	85.4% 100.0%	
Step 65H (Charge from Product = 103) Pipeline Customers							
2317		GSS ANR Pipeline	GSS		859		
	6144	MI General- MGD	MGD	MGD	859	94.9%	
	5217	Maryville Gas Assets	SJD	SJD	859	5.1% 100.0%	
Step 67 (Charge From Product = 140) Mass Formula							
5559		Manager of Mts-MO	UED		384		
5550		Gen MM-Combo Gas & Electric	UED		384		
	5565	Materials Mgmt-MI MGD	MGD	MGD - 103	384	10.2%	
	5557	Materials Mgmt-MO MPS	MPD	MPD - 140	384	29.5%	
	5556	Materials Mgmt-CO PND	PND	PND_CO - 103	384	2.6%	
	5561	Materials Mgmt-IA	PND	PND_IA - 103	384	6.7%	
	5553	Materials Mgmt-KS PND	PND	PND_KS - 103	384	5.7%	
	6145	MN General- PND	PND	PND_MN - 103	384	7.8%	
	6146	NE General- PND	PND	PND_NE - 103	384	9.4%	
	6151	MN General- NMU	PND	PND_NMU - 103	384	2.8%	
	5570	Materials Mgmt-MO SJD	SJD	SJD	384	8.2%	
	5555	Materials Mgmt-CO WCD	WCD	WCD - 120	384	7.8%	
	5552	Materials Mgmt-KS WPD	WKD	WKD - 120	384	9.3% 100.0%	
Step 74 (Charge From Product = 122) Customers							
6024		Retail Svcs Elec Alloc	UED		391		
6000		Retail Energy Markets	UED				
	5131	MPS Electric General	MPD	MPD - 122	391	49.4%	
	5151	SJ Elec Assets	SJD	SJD - 122	391	14.8%	
	5113	General CO Electric Assets	WCD	WCD - 122	391	19.9%	
	5101	General KS Electric Assets	WKD	WKD - 122	391	15.9% 100.0%	
Step 77 (Charge From Product = 103) Customers							
6037		PA Sales MN	PND		394		
6102		Community Relations USU-MN	PND		394		
6112		Economic Development-MN	PND		394		
	6145	MN General- PND	PND	PND_MN - 103	394	80.2%	
	6151	MN General- NMU	PND	PND_NMU - 103	394	19.8% 100.0%	
Step 78 (Charge From Product = 103) NNG Sales							
7010		Council Bluffs Peak Shaving	PND		395		
7011		Dubuque Peak Shaving	PND		395		
7014		Camp Riley Peak Shaving	PND				
7015		Detroit Lakes Peak Shaving	PND		395		
7018		Lincoln Peak Shaving	PND				
	5221	General Iowa Gas Assets	PND	PND_IA	395	35.7%	
	6145	MN General- PND	PND	PND_MN	395	41.0%	
	6146	NE General- PND	PND	PND_NE	395	23.2%	
	5828	South Dakota Farm Taps	PND	PND_SD	395	0.1% 100.0%	

Aquila Inc.							
IntraBusiness Unit (IBU) Allocations							
10/1/2002 through 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent	
Step 81 (Charge from Procut 999)- Mass Formula							
6130		UED Headquarters-President	UED		826		
6131		President-Global Networks Grp	UED		826		
	5161	General MI Gas Assets MGD	MGD	MGD - 103	826	8.3%	
	5198	MO MPD Gas Assets	MPD	MPD - 103	826	3.2%	
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	826	3.7%	
	5131	MPS Electric General	MPD	MPD - 122	826	15.1%	
	1023	MO General Generation - MPS	MPG	MPG	826	10.5%	
	5207	General CO Gas Assets	PND	PND_CO - 103	826	2.1%	
	5221	General Iowa Gas Assets	PND	PND_JA - 103	826	5.5%	
	5191	General Kansas Gas Assets	PND	PND_KS - 103	826	4.6%	
	6145	MN General- PND	PND	PND_MN - 103	826	6.4%	
	6146	NE General- PND	PND	PND_NE - 103	826	7.7%	
	6151	MN General- NMU	PND	PND_NMU - 103	826	2.3%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	826	0.0%	
	5828	South Dakota Farm Taps	PND	PND_SD	826	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	826	0.0%	
	5055	PNG Pipeline	PNP	PNP	826	0.1%	
	5058	Seward County Pipeline	SCP	SCP	826	0.0%	
	5217	Maryville Gas Assets	SJD	SJD - 103	826	0.4%	
	5040	Transmission Ops SJD-Gen	SJD	SJD - 121	826	0.8%	
	5151	SJ Elec Assets	SJD	SJD - 122	826	4.6%	
	1059	MO General-SJG	SJG	SJG	826	4.8%	
	5008	Transmission Ops CO-General	WCD	WCD - 121	826	0.8%	
	5113	General CO Electric Assets	WCD	WCD - 960	826	4.7%	
	1025	UPS-General CO	WCG	WCG	826	2.8%	
	5013	Transmission Ops KS-General	WKD	WKD - 121	826	2.6%	
	5101	General KS Electric Assets	WKD	WKD - 960	826	4.2%	
	1024	UPS-General KS	WKG	WKG	826	4.2%	
	5056	WTPL Gathering	PND	WTPL - G	826	0.2%	
	5065	WTPL Noram	PND	WTPL - N	826	0.2%	
	5057	WTPL Transmission	PND	WTPL - T	826	0.2%	100.0%
Step 82(Charge from Prod 122)- Customers							
5253		MO Electric Standards	UED		827		
	5131	MPS Electric General	MPD	MPD - 122	827	76.9%	
	5151	SJ Elec Assets	SJD	SJD - 122	827	23.1%	100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 83 (Charge from Product = 140)- Customers						
6007		Retail Operations	UED		828	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	828	12.0%
	5198	MO MPD Gas Assets	MPD	MPD - 103	828	3.6%
	5131	MPS Electric General	MPD	MPD - 122	828	16.4%
	1023	MO General Generation - MPS	MPG	MPG	828	0.0%
	5207	General CO Gas Assets	PND	PND_CO - 103	828	3.9%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	828	11.0%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	828	7.8%
	6145	MN General- PND	PND	PND_MN - 103	828	11.5%
	6146	NE General- PND	PND	PND_NE - 103	828	14.2%
	6151	MN General- NMU	PND	PND_NMU - 103	828	2.8%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	828	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	828	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	828	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	828	4.9%
	1059	MO General-SJG	SJG	SJG	828	0.0%
	1100	UPG General	UPG	UPG	828	0.0%
	5113	General CO Electric Assets	WCD	WCD - 122	828	6.6%
	1025	UPS-General CO	WCG	WCG	828	0.0%
	5101	General KS Electric Assets	WKD	WKD - 122	828	5.3%
	1024	UPS-General KS	WKG	WKG	828	0.0%
Step 84 (Charge From Product = 999) MASS (USU)						
6312		Financial Mgmt-AQN Central Sup	UED		829	
6311		Financial Mgmt-AQN State Supp	UED		829	
	6144	MI General- MGD	MGD	MGD - 103	829	7.2%
	6140	MO General- MPD	MPD	MPD	829	22.2%
	1049	UPS - MO - ESF Allocations	MPG	MPG	829	9.1%
	6148	CO General- PND	PND	PND_CO	829	2.4%
	6147	IA General- PND	PND	PND_IA	829	6.2%
	6149	KS General- PND	PND	PND_KS	829	5.9%
	6145	MN General- PND	PND	PND_MN	829	7.9%
	6146	NE General- PND	PND	PND_NE	829	8.7%
	6151	MN General- NMU	PND	PND_NMU	829	2.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	829	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	829	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	829	0.0%
	5055	PNG Pipeline	PNP	PNP	829	0.1%
	5058	Seward County Pipeline	SCP	SCP	829	0.0%
	6152	MO General-SJD	SJD	SJD	829	5.7%
	1059	MO General-SJG	SJG	SJG	830	4.0%
	6141	CO General- WCD	WCD	WCD	829	5.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG	829	2.5%
	6142	KS General- WKD	WKD	WKD	829	6.6%
	1050	UPS - KS - ESF Allocations	WKG	WKG	829	3.5%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 86 (Charge From Product = 999) MASS (UPS)						
6353		GNG IT Energy Res Applications	UPS		831	
	1049	UPS - MO - ESF Allocations	MPG	MPG	831	48.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	831	21.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	831	12.3%
	1050	UPS - KS - ESF Allocations	WKG	WKG	831	18.4%
						100.0%
Step 87 (Charge From Product = 998) MASS (UED/UPL)						
6372		State Regulatory Services Gas	UED		832	
6384		Regulatory Acctg Svcs-Gas	UED		832	
	6144	MI General- MGD	MGD	MGD - 103	832	20.7%
	6140	MO General- MPD	MPD	MPD - 103	832	7.9%
	6148	CO General- PND	PND	PND_CO - 103	832	5.3%
	6147	IA General- PND	PND	PND_IA - 103	832	13.3%
	6149	KS General- PND	PND	PND_KS - 103	832	11.3%
	6145	MN General- PND	PND	PND_MN - 103	832	15.7%
	6146	NE General- PND	PND	PND_NE - 103	832	19.0%
	6151	MN General- NMU	PND	PND_NMU - 103	832	5.6%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	832	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	832	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	832	0.0%
	5055	PNG Pipeline	PNP	PNP	832	0.2%
	5058	Seward County Pipeline	SCP	SCP	832	0.0%
	6152	MO General-SJD	SJD	SJD - 103	832	1.0%
						100.0%
Step 89 (Charge From Product = 999) MASS (UPS/UPL/UED)						
6376		Reg Legislative Svcs-MO	UED		801	
	6140	MO General- MPD	MPD	MPD	801	53.2%
	1049	UPS - MO - ESF Allocations	MPG	MPG	801	22.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	801	10.2%
	6152	MO General-SJD	SJD	SJD	801	14.4%
						100.0%
Step 90 (Charge From Product = 999) MASS (UPS/UED)						
6377		Reg Legislative Svcs-KS/CO	UED		802	
	6148	CO General- PND	PND	PND_CO	802	9.0%
	6149	KS General- PND	PND	PND_KS	802	22.4%
	5058	Seward County Pipeline	SCP	SCP	802	0.0%
	6141	CO General- WCD	WCD	WCD	802	20.9%
	1051	UPS - CO - ESF Allocations	WCG	WCG	802	8.9%
	6142	KS General- WKD	WKD	WKD	802	25.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	802	13.3%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
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BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 91 (Charge From Product = 999) MASS (UED)						
6378		Regulatory Legislative Svcs-MN	UED		803	
	6144	MI General- MGD	MGD	MGD - 103	803	41.7%
	6145	MN General- PND	PND	PND_MN	803	44.1%
	6151	MN General- NMU	PND	PND_NMU	803	14.2%
						100.0%
Step 94 (Charge From Product = 100) Customers (UED)						
6373		Regulatory PGA	UED		806	
	6144	MI General- MGD	MGD	MGD - 103	806	17.8%
	6140	MO General- MPD	MPD	MPD - 103	806	5.3%
	6148	CO General- PND	PND	PND_CO - 103	806	5.7%
	6147	IA General- PND	PND	PND_IA - 103	806	16.4%
	6149	KS General- PND	PND	PND_KS - 103	806	11.5%
	6145	MN General- PND	PND	PND_MN - 103	806	17.1%
	6146	NE General- PND	PND	PND_NE - 103	806	21.3%
	6151	MN General- NMU	PND	PND_NMU - 103	806	4.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	806	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	806	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	806	0.0%
	6152	MO General-SJD	SJD	SJD - 103	806	0.7%
						100.0%
Step 96 (Charge From Product = 999) Customers (UED)						
6360		GNG IT Cust Serv Applications	UED		808	
6397		GNG IT Call Center Engineering	UED		808	
	6144	MI General- MGD	MGD	MGD	808	10.9%
	6140	MO General- MPD	MPD	MPD	808	18.4%
	6148	CO General- PND	PND	PND_CO	808	4.3%
	6147	IA General- PND	PND	PND_IA	808	12.1%
	6149	KS General- PND	PND	PND_KS	808	8.0%
	6145	MN General- PND	PND	PND_MN	808	12.9%
	6146	NE General- PND	PND	PND_NE	808	14.4%
	6151	MN General- NMU	PND	PND_NMU	808	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	808	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	808	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	808	0.0%
	6152	MO General-SJD	SJD	SJD	808	4.9%
	6141	CO General- WCD	WCD	WCD	808	6.1%
	6142	KS General- WKD	WKD	WKD	808	4.8%
						100.0%
Step 96A (Charge From Product = 999) Machines Supported (USU/AEC/UCS)						
6357		GNG IT Field Support	UED			
	1150	MEP General	MEP	MEP	864	19.5%
	6144	MI General- MGD	MGD	MGD - 103	864	5.4%
	5131	MPS Electric General	MPD	MPD - 122	864	9.6%
	5198	MO MPD Gas Assets	MPD	MPD - 103	864	1.9%
	1049	UPS - MO - ESF Allocations	MPG	MPG	864	6.4%
	6148	CO General- PND	PND	PND_CO	864	2.7%
	6147	IA General- PND	PND	PND_IA	864	8.1%
	6149	KS General- PND	PND	PND_KS	864	5.8%
	6145	MN General- PND	PND	PND_MN	864	5.7%
	6146	NE General- PND	PND	PND_NE	864	7.0%
	6151	MN General- NMU	PND	PND_NMU	864	1.8%
	5055	PNG Pipeline	PNP	PNP	864	0.0%
	5058	Seward County Pipeline	SCP	SCP	864	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	864	3.9%
	5217	Maryville Gas Assets	SJD	SJD - 103	864	0.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	864	2.8%
	6141	CO General- WCD	WCD	WCD	864	6.4%
	1051	UPS - CO - ESF Allocations	WCG	WCG	864	2.9%
	6142	KS General- WKD	WKD	WKD	864	6.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	864	3.4%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 96B (Charge From Product = 999) Support Case Counts (USU/AEC)						
6358		GNG IT Support Center	UED		865	
6359		GNG IT Support Center - Tier 2	UED		865	
	1150	MEP General	MEP	MEP	865	8.3%
	6144	MI General- MGD	MGD	MGD	865	14.1%
	6140	MO General- MPD	MPD	MPD	865	9.0%
	1049	UPS - MO - ESF Allocations	MPG	MPG	865	3.1%
	6148	CO General- PND	PND	PND_CO	865	3.3%
	6147	IA General- PND	PND	PND_IA	865	8.5%
	6149	KS General- PND	PND	PND_KS	865	7.8%
	6145	MN General- PND	PND	PND_MN	865	7.1%
	6146	NE General- PND	PND	PND_NE	865	5.9%
	6151	MN General- NMU	PND	PND_NMU	865	0.8%
	6152	MO General-SJD	SJD	SJD	865	3.1%
	1052	SJG - MO - ESF Allocations	SJG	SJG	865	1.9%
	8012	UCS ESF Allocations	UCS	EVE	865	4.5%
	6141	CO General- WCD	WCD	WCD	865	11.8%
	1051	UPS - CO - ESF Allocations	WCG	WCG	865	2.1%
	6142	KS General- WKD	WKD	WKD	865	6.2%
	1050	UPS - KS - ESF Allocations	WKG	WKG	865	2.6%
						100.0%
Step 96D (Charge From Product = 999) Machines Supported (USU/AEC/UCS)						
6362		GNG IT Client/Server Svcs	UED		867	
6363		GNG IT InfoCenter-Open Sys Svc	UED		867	
	1150	MEP General	MEP	MEP	867	18.8%
	6144	MI General- MGD	MGD	MGD	867	9.7%
	5131	MPS Electric General	MPD	MPD - 122	867	9.1%
	5198	MO MPD Gas Assets	MPD	MPD - 103	867	1.8%
	1049	UPS - MO - ESF Allocations	MPG	MPG	867	6.1%
	6148	CO General- PND	PND	PND_CO	867	2.6%
	6147	IA General- PND	PND	PND_IA	867	7.7%
	6149	KS General- PND	PND	PND_KS	867	5.5%
	6145	MN General- PND	PND	PND_MN	867	5.4%
	6146	NE General- PND	PND	PND_NE	867	6.7%
	6151	MN General- NMU	PND	PND_NMU	867	1.8%
	5055	PNG Pipeline	PNP	PNP	867	0.0%
	5058	Seward County Pipeline	SCP	SCP	867	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	867	3.7%
	5217	Maryville Gas Assets	SJD	SJD - 103	867	0.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	867	2.7%
	6141	CO General- WCD	WCD	WCD	867	6.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	867	2.7%
	6142	KS General- WKD	WKD	WKD	867	6.2%
	1050	UPS - KS - ESF Allocations	WKG	WKG	867	3.2%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 96F (Charge From Product = 999) Cust/Journal Line Weighted (USU/AEC/UCS)						
6364		GNG IT DataCenter-Ops Svcs	UED		869	
6366		GNG IT InfoCntr-Mainfr SysSvcs	UED		869	
6367		GNG IT InfoCntr-Prod Ctrl Svcs	UED		869	
	1150	MEP General	MEP	MEP	869	0.8%
	8012	UCS ESF Allocations	UCS	CLEC	869	0.0%
	8012	UCS ESF Allocations	UCS	ISP	869	0.0%
	6144	MI General- MGD	MGD	MGD	869	10.8%
	6140	MO General- MPD	MPD	MPD	869	17.0%
	1049	UPS - MO - ESF Allocations	MPG	MPG	869	1.1%
	6148	CO General- PND	PND	PND_CO	869	4.5%
	6147	IA General- PND	PND	PND_IA	869	11.2%
	6149	KS General- PND	PND	PND_KS	869	7.8%
	6145	MN General- PND	PND	PND_MN	869	11.4%
	6146	NE General- PND	PND	PND_NE	869	12.8%
	6151	MN General- NMU	PND	PND_NMU	869	3.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	869	0.1%
	5828	South Dakota Farm Taps	PND	PND_SD	869	0.1%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	869	0.1%
	5055	PNG Pipeline	PNP	PNP	869	0.3%
	8012	UCS ESF Allocations	UCS	PVN	869	0.0%
	5058	Seward County Pipeline	SCP	SCP	869	0.0%
	6152	MO General-SJD	SJD	SJD	869	5.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	869	0.5%
	1150	MEP General	MEP	UCG	869	0.0%
	8012	UCS ESF Allocations	UCS	UCS	869	0.2%
	6141	CO General- WCD	WCD	WCD	869	6.2%
	1051	UPS - CO - ESF Allocations	WCG	WCG	869	0.5%
	6142	KS General- WKD	WKD	WKD	869	5.3%
	1050	UPS - KS - ESF Allocations	WKG	WKG	869	0.5%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 96G (Charge From Product = 999) Mass Formula						
6348		GNG IT Business Office	UED		870	
6365		GNG IT Data Base Support	UED		870	
	1150	MEP General	MEP	MEP	870	7.3%
	8012	UCS ESF Allocations	UCS	CLEC	870	0.0%
	8012	UCS ESF Allocations	UCS	EXO	870	0.1%
	8012	UCS ESF Allocations	UCS	ISP	870	0.0%
	6144	MI General- MGD	MGD	MGD - 103	870	6.6%
	6140	MO General- MPD	MPD	MPD	870	20.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG	870	8.3%
	6148	CO General- PND	PND	PND_CO	870	2.2%
	6147	IA General- PND	PND	PND_IA	870	5.7%
	6149	KS General- PND	PND	PND_KS	870	5.4%
	6145	MN General- PND	PND	PND_MN	870	7.2%
	6146	NE General- PND	PND	PND_NE	870	8.0%
	6151	MN General- NMU	PND	PND_NMU	870	2.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	870	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	870	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	870	0.0%
	5055	PNG Pipeline	PNP	PNP	870	0.1%
	8012	UCS ESF Allocations	UCS	PVN	870	0.1%
	5058	Seward County Pipeline	SCP	SCP	870	0.0%
	6152	MO General-SJD	SJD	SJD	870	5.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	870	3.7%
	1150	MEP General	MEP	UCG	870	0.0%
	8012	UCS ESF Allocations	UCS	UCS	870	1.1%
	6141	CO General- WCD	WCD	WCD	870	5.0%
	1051	UPS - CO - ESF Allocations	WCG	WCG	870	2.2%
	6142	KS General- WKD	WKD	WKD	870	6.0%
	1050	UPS - KS - ESF Allocations	WKG	WKG	870	3.2%
						100.0%
Step 97 (Charge From Product = 999) Customers (USU)						
6349		GNG IT GSS Applications	UED		809	
	6144	MI General- MGD	MGD	MGD	809	10.9%
	6140	MO General- MPD	MPD	MPD	809	18.4%
	1049	UPS - MO - ESF Allocations	MPG	MPG	809	0.0%
	6148	CO General- PND	PND	PND_CO	809	4.3%
	6147	IA General- PND	PND	PND_IA	809	12.1%
	6149	KS General- PND	PND	PND_KS	809	8.0%
	6145	MN General- PND	PND	PND_MN	809	12.9%
	6146	NE General- PND	PND	PND_NE	809	14.4%
	6151	MN General- NMU	PND	PND_NMU	809	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	809	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	809	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	809	0.0%
	6152	MO General-SJD	SJD	SJD	809	4.9%
	6141	CO General- WCD	WCD	WCD	809	6.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	809	0.0%
	6142	KS General- WKD	WKD	WKD	809	4.8%
	1050	UPS - KS - ESF Allocations	WKG	WKG	809	0.0%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
<u>Step 97A (Charge From Product = 999) Mass Form</u>						
6356		GNG IT Webb Applications	UED		860	
6368		GNG IT Infrastructure Mgmt	UED		860	
	1150	MEP General	MEP	MEP	860	7.4%
	6144	MI General- MGD	MGD	MGD - 103	860	6.7%
	6140	MO General- MPD	MPD	MPD	860	20.5%
	1049	UPS - MO - ESF Allocations	MPG	MPG	860	8.4%
	6148	CO General- PND	PND	PND_CO	860	2.2%
	6147	IA General- PND	PND	PND_IA	860	5.8%
	6149	KS General- PND	PND	PND_KS	860	5.5%
	6145	MN General- PND	PND	PND_MN	860	7.3%
	6146	NE General- PND	PND	PND_NE	860	8.1%
	6151	MN General- NMU	PND	PND_NMU	860	2.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	860	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	860	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	860	0.0%
	5055	PNG Pipeline	PNP	PNP	860	0.1%
	5058	Seward County Pipeline	SCP	SCP	860	0.0%
	6152	MO General-SJD	SJD	SJD	860	5.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	860	3.7%
	6141	CO General- WCD	WCD	WCD	860	5.0%
	1051	UPS - CO - ESF Allocations	WCG	WCG	860	2.3%
	6142	KS General- WKD	WKD	WKD	860	6.1%
	1050	UPS - KS - ESF Allocations	WKG	WKG	860	3.3%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 98 (Charge From Product = 999) MASS (USU)						
6390		Environmental	UED		810	
	6144	MI General- MGD	MGD	MGD	810	8.5%
	6140	MO General- MPD	MPD	MPD	810	21.8%
	1049	UPS - MO - ESF Allocations	MPG	MPG	810	8.9%
	6148	CO General- PND	PND	PND_CO	810	2.3%
	6147	IA General- PND	PND	PND_IA	810	6.1%
	6149	KS General- PND	PND	PND_KS	810	5.8%
	6145	MN General- PND	PND	PND_MN	810	7.7%
	6146	NE General- PND	PND	PND_NE	810	8.5%
	6151	MN General- NMU	PND	PND_NMU	810	2.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	810	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	810	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	810	0.0%
	5055	PNG Pipeline	PNP	PNP	810	0.1%
	5058	Seward County Pipeline	SCP	SCP	810	0.0%
	6152	MO General-SJD	SJD	SJD	810	5.6%
	1059	MO General-SJG	SJG	SJG	810	3.9%
	1100	UPG General	UPG	UPG	810	0.6%
	6141	CO General- WCD	WCD	WCD	810	5.3%
	1051	UPS - CO - ESF Allocations	WCG	WCG	810	2.4%
	6142	KS General- WKD	WKD	WKD	810	6.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	810	3.5%
						100.0%
Step 99 (Charge From Product = 999) Cust Weighted Sq Ftq (PND)						
6313		Corp Svcs-Lincoln Call Center	PND		811	
	6148	CO General- PND	PND	PND_CO	811	1.7%
	6147	IA General- PND	PND	PND_IA	811	5.0%
	6149	KS General- PND	PND	PND_KS	811	3.6%
	6145	MN General- PND	PND	PND_MN	811	5.2%
	6146	NE General- PND	PND	PND_NE	811	77.8%
	6151	MN General- NMU	PND	PND_NMU	811	1.3%
	6141	CO General- WCD	WCD	WCD	811	3.0%
	6142	KS General- WKD	WKD	WKD	811	2.4%
						100.0%
Step 100 (Charge From Product = 103) Customers (PND)						
6319		Corp Svcs-Council Bluffs MS	PND		812	
	5398	General CO Gas Network Ops	PND	PND_CO - 103	812	7.5%
	5451	General IA Gas Network Ops	PND	PND_IA - 103	812	21.5%
	5382	General KS Gas Field Svcs	PND	PND_KS - 103	812	15.1%
	6145	MN General- PND	PND	PND_MN - 103	812	22.4%
	6146	NE General- PND	PND	PND_NE - 103	812	28.0%
	6151	MN General- NMU	PND	PND_NMU - 103	812	5.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	812	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	812	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	812	0.0%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 101 (Charge From Product = 999) Employee Headcount (USU)						
6327		HR-UED	UED		813	
	6144	MI General- MGD	MGD	MGD	813	7.9%
	6140	MO General- MPD	MPD	MPD	813	14.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG	813	8.3%
	6148	CO General- PND	PND	PND_CO	813	2.4%
	6147	IA General- PND	PND	PND_IA	813	9.3%
	6149	KS General- PND	PND	PND_KS	813	7.4%
	6145	MN General- PND	PND	PND_MN	813	8.8%
	6146	NE General- PND	PND	PND_NE	813	10.2%
	6151	MN General- NMU	PND	PND_NMU	813	2.6%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	813	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	813	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	813	0.0%
	6152	MO General-SJD	SJD	SJD	813	5.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	813	4.3%
	6141	CO General- WCD	WCD	WCD	813	7.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG	813	1.7%
	6142	KS General- WKD	WKD	WKD	813	7.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	813	2.6%
						100.0%
Step 102 (Charge From Product = 140) Customers (UED)						
6352		GNG IT Enrgy Deliv Application	UED		814	
	6144	MI General- MGD	MGD	MGD - 103	814	11.9%
	6140	MO General- MPD	MPD	MPD - 140	814	19.9%
	6148	CO General- PND	PND	PND_CO - 103	814	3.8%
	6147	IA General- PND	PND	PND_IA - 103	814	11.0%
	6149	KS General- PND	PND	PND_KS - 103	814	7.7%
	6145	MN General- PND	PND	PND_MN - 103	814	11.4%
	6146	NE General- PND	PND	PND_NE - 103	814	14.2%
	6151	MN General- NMU	PND	PND_NMU - 103	814	2.8%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	814	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	814	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	814	0.0%
	6152	MO General-SJD	SJD	SJD - 140	814	5.4%
	6141	CO General- WCD	WCD	WCD - 122	814	6.6%
	6142	KS General- WKD	WKD	WKD - 122	814	5.3%
						100.0%
Step 103 (Charge From Product = 999) Machine Support UED/AEC)						
6369		USU Wireless Technology Services	UED		815	
6361		USU Wireless Technology Services	UED			
	1150	MEP General	MEP	MEP	815	20.7%
	6144	MI General- MGD	MGD	MGD - 103	815	5.7%
	5131	MPS Electric General	MPD	MPD - 122	815	10.2%
	5198	MO MPD Gas Assets	MPD	MPD - 103	815	2.1%
	1049	UPS - MO - ESF Allocations	MPG	MPG	815	6.8%
	6148	CO General- PND	PND	PND_CO - 103	815	1.5%
	6147	IA General- PND	PND	PND_IA	815	8.5%
	6149	KS General- PND	PND	PND_KS	815	6.1%
	6145	MN General- PND	PND	PND_MN	815	6.0%
	6146	NE General- PND	PND	PND_NE	815	7.4%
	6151	MN General- NMU	PND	PND_NMU	815	2.0%
	5151	SJ Elec Assets	SJD	SJD - 122	815	4.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	815	0.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	815	3.0%
	6141	CO General- WCD	WCD	WCD - 122	815	3.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG - 123	815	1.6%
	6142	KS General- WKD	WKD	WKD	815	6.9%
	1050	UPS - KS - ESF Allocations	WKG	WKG	815	3.6%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 104 (Charge From Product = 140) Employee Headcount (UED)						
5260		Safety & Tech Trng-USU	UED		816	
	6144	MI General- MGD	MGD	MGD	816	9.5%
	6140	MO General- MPD	MPD	MPD	816	17.1%
	6148	CO General- PND	PND	PND_CO	816	2.9%
	6147	IA General- PND	PND	PND_IA	816	11.2%
	6149	KS General- PND	PND	PND_KS	816	8.9%
	6145	MN General- PND	PND	PND_MN	816	10.7%
	6146	NE General- PND	PND	PND_NE	816	12.3%
	6151	MN General- NMU	PND	PND_NMU	816	3.1%
	6152	MO General-SJD	SJD	SJD	816	6.3%
	6141	CO General- WCD	WCD	WCD	816	9.0%
	6142	KS General- WKD	WKD	WKD	816	9.0%
						100.0%
Step 105 (Charge From Product = 340) # of Service Contracts						
6331		Appliance Technical Training	UED		817	
	5861	CO Services-PNG General	PND	PND_CO	817	10.2%
	5730	IA State Director	PND	PND_IA	817	25.1%
	6146	NE General- PND	PND	PND_NE	817	17.3%
	5791	KS Services Gas-General	PND	PND_KS	817	9.6%
	6145	MN General- PND	PND	PND_MN	817	30.3%
	6151	MN General- NMU	PND	PND_NMU	817	7.6%
						100.0%
Step 106 (Charge From Product = 120) Employee Headcount (UED)						
6332		Safety & Tech Trng-Elect Trng	UED		818	
	5131	MPS Electric General	MPD	MPD	818	41.4%
	5151	SJ Elec Assets	SJD	SJD	818	15.2%
	6141	CO General- WCD	WCD	WCD	818	21.7%
	6142	KS General- WKD	WKD	WKD	818	21.7%
						100.0%
Step 107 (Charge From Product = 100) Employee Headcount (UED)						
6333		Safety & Tech Trng-Gas Trng	UED		819	
	6144	MI General- MGD	MGD	MGD	819	11.6%
	6140	MO General- MPD	MPD	MPD	819	20.8%
	6148	CO General- PND	PND	PND_CO	819	3.5%
	6147	IA General- PND	PND	PND_IA	819	13.7%
	6149	KS General- PND	PND	PND_KS	819	10.9%
	6145	MN General- PND	PND	PND_MN	819	13.0%
	6146	NE General- PND	PND	PND_NE	819	15.0%
	6151	MN General- NMU	PND	PND_NMU	819	3.8%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	819	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	819	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	819	0.0%
	6152	MO General-SJD	SJD	SJD	819	7.7%
						100.0%
Step 108 (Charge From Product = 120) MASS (USU)						
6382		Regulatory Acctg Svcs-Electric	UED		820	
6371		Regulatory Services Electric	UED		820	
6374		Regulatory Analytical Support	UED		820	
	6140	MO General- MPD	MPD	MPD - 120	820	31.9%
	1049	UPS - MO - ESF Allocations	MPG	MPG	820	17.9%
	6152	MO General-SJD	SJD	SJD - 120	820	9.1%
	1052	SJG - MO - ESF Allocations	SJG	SJG	820	8.3%
	6141	CO General- WCD	WCD	WCD - 120	820	9.2%
	1051	UPS - CO - ESF Allocations	WCG	WCG	820	4.9%
	6142	KS General- WKD	WKD	WKD - 120	820	11.4%
	1050	UPS - KS - ESF Allocations	WKG	WKG	820	7.3%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 110 (Charge From Product = 999) MASS (UED)						
6370		Regulatory Administration	UED		822	
	6144	MI General- MGD	MGD	MGD - 103	822	7.2%
	6140	MO General- MPD	MPD	MPD	822	22.2%
	1049	UPS - MO - ESF Allocations	MPG	MPG	822	9.1%
	6148	CO General- PND	PND	PND_CO	822	2.4%
	6147	IA General- PND	PND	PND_IA	822	6.2%
	6149	KS General- PND	PND	PND_KS	822	5.9%
	6145	MN General- PND	PND	PND_MN	822	7.9%
	6146	NE General- PND	PND	PND_NE	822	8.7%
	6151	MN General- NMU	PND	PND_NMU	822	2.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	822	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	822	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	822	0.0%
	5055	PNG Pipeline	PNP	PNP	822	0.1%
	5058	Seward County Pipeline	SCP	SCP	822	0.0%
	6152	MO General-SJD	SJD	SJD	822	5.7%
	1052	SJG - MO - ESF Allocations	SJG	SJG	822	4.0%
	6141	CO General- WCD	WCD	WCD	822	5.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG	822	2.5%
	6142	KS General- WKD	WKD	WKD	822	6.6%
	1050	UPS - KS - ESF Allocations	WKG	WKG	822	3.5%
						100.0%
Step 111 (Charge From Product = 122) MASS (USU)						
5038		SCADA - GENERAL	JED		836	
	5007	SCADA MPS	MPD	MPD - 120	836	51.0%
	5039	Scada-Sjd Mo	SJD	SJD - 120	836	15.2%
	5012	Scada-Co	WCD	WCD - 120	836	15.2%
	5017	Scada-Ks	WKD	WKD - 120	836	18.6%
						100.0%
Step 112 (Charge From Product = 121) MASS (USU)						
5028		Transmission Eng MO-Gen	UED		837	
	5019	Transmission Eng MPS-General	MPD	MPD - 121	837	78.0%
	5029	Transmission Eng SJD-General	SJD	SJD - 121	837	22.0%
						100.0%
Step 114 (Charge From Product = 121) MASS (USU)						
5032		Transmission Ops MO-Gen	UED		839	
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	839	78.0%
	5040	Transmission Ops SJD-Gen	SJD	SJD - 121	839	22.0%
						100.0%
Step 116 (Charge From Product = 121) MASS (USU)						
5030		Systems Operations_MO General	UED		841	
	5006	System Operations-MPS	MPD	MPD - 121	841	78.0%
	5031	Systems Operations-SJD	SJD	SJD - 121	841	22.0%
						100.0%
Step 118 (Charge From Product = 999) Alloc Premium % (USU)						
6340		USU Risk Solutins & Credit	UED	(Alloc Type 842, Acct 900125)		
	6144	MI General- MGD	MGD	MGD	842	6.8%
	6140	MO General- MPD	MPD	MPD	842	22.6%
	1049	UPS - MO - ESF Allocations	MPG	MPG	842	21.5%
	6148	CO General- PND	PND	PND_CO	842	2.5%
	6147	IA General- PND	PND	PND_IA	842	2.9%
	6149	KS General- PND	PND	PND_KS	842	3.5%
	6145	MN General- PND	PND	PND_MN	842	3.1%
	6146	NE General- PND	PND	PND_NE	842	5.3%
	6151	MN General- NMU	PND	PND_NMU	842	0.8%
	6152	MO General-SJD	SJD	SJD	842	2.4%
	1052	SJG - MO - ESF Allocations	SJG	SJG	842	9.1%
	6141	CO General- WCD	WCD	WCD	842	2.9%
	1051	UPS - CO - ESF Allocations	WCG	WCG	842	3.7%
	6142	KS General- WKD	WKD	WKD	842	2.7%
	1050	UPS - KS - ESF Allocations	WKG	WKG	842	10.2%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 119 (Charge from Product = 999) Internal Audit Fcst (USU)						
6386		USU Risk Assessment	UED	(Alloc Type 843, Acct 900121)		
	6144	MI General- MGD	MGD	MGD	843	12.0%
	6140	MO General- MPD	MPD	MPD	843	17.4%
	1049	UPS - MO - ESF Allocations	MPG	MPG	843	6.9%
	6148	CO General- PND	PND	PND_CO	843	3.0%
	6147	IA General- PND	PND	PND_IA	843	7.5%
	6149	KS General- PND	PND	PND_KS	843	7.1%
	6145	MN General- PND	PND	PND_MN	843	10.5%
	6146	NE General- PND	PND	PND_NE	843	10.5%
	6151	MN General- NMU	PND	PND_NMU	843	4.0%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	843	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	843	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	843	0.0%
	5055	PNG Pipeline	PNP	PNP	843	0.1%
	5058	Seward County Pipeline	SCP	SCP	843	0.0%
	6152	MO General-SJD	SJD	SJD	843	4.4%
	1052	SJG - MO - ESF Allocations	SJG	SJG	843	3.0%
	6141	CO General- WCD	WCD	WCD	843	4.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	843	1.8%
	6142	KS General- WKD	WKD	WKD	843	4.8%
	1050	UPS - KS - ESF Allocations	WKG	WKG	843	2.9%
						100.0%
Step 121 (Charge From Product = 140) Customers						
6124		Community Relations MO	UED		845	
	6108	Community Relations MO MPS	MPD	MPD	845	78.8%
	6123	Community Relations MO SJ	SJD	SJD	845	21.2%
						100.0%
Step 122 (Charge From Product = 999) Customers						
6028		Quality Assurance	UED		846	
6016		Training Director	UED		846	
6017		Business Analysis Director	UED		846	
	5880	MI-Customer Service-State Dir	MGD	MGD - 103	846	11.0%
	5890	MO MPS Customer Service	MPD	MPD	846	18.3%
	5861	CO Services-PNG General	PND	PND_CO	846	4.3%
	5730	IA State Director	PND	PND_IA	846	12.1%
	5791	KS Services Gas-General	PND	PND_KS	846	8.0%
	6145	MN General- PND	PND	PND_MN	846	12.9%
	6146	NE General- PND	PND	PND_NE	846	14.4%
	6151	MN General- NMU	PND	PND_NMU	846	3.2%
	5913	MO SJD Customer Service	SJD	SJD	846	4.9%
	5868	CO Services-WPE General	WCD	WCD	846	6.1%
	5799	KS Services Electric-General	WKD	WKD	846	4.8%
						100.0%
Step 123 (Charge From Product = 140) Customers						
6001		UED Pricing & Econ Analysis	UED		847	
	5131	MPS Electric General	MPD	MPD - 122	847	49.4%
	5151	SJ Elec Assets	SJD	SJD - 122	847	14.8%
	5113	General CO Electric Assets	WCD	WCD - 122	847	19.9%
	5101	General KS Electric Assets	WKD	WKD - 122	847	15.9%
	1059	MO General-SJG	SJG	SJG	847	0.0%
	1023	MO General Generation - MPS	MPG	MPG	847	0.0%
	1024	UPS-General KS	WKG	WKG	847	0.0%
	1025	UPS-General CO	WCG	WCG	847	0.0%
	1100	UPG General	UPG	UPG	847	0.0%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 124 (Charge From Product = 960) Customers						
6003		Energy Forecasting & Research	UED		848	
	5161	General MI Gas Assets MGD	MGD	MGD	848	10.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	848	3.3%
	5131	MPS Electric General	MPD	MPD - 122	848	15.1%
	5207	General CO Gas Assets	PND	PND_CO	848	4.3%
	5221	General Iowa Gas Assets	PND	PND_IA	848	12.1%
	5191	General Kansas Gas Assets	PND	PND_KS	848	8.0%
	6145	MN General- PND	PND	PND_MN	848	12.9%
	6146	NE General- PND	PND	PND_NE	848	14.4%
	6151	MN General- NMU	PND	PND_NMU	848	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	848	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	848	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	848	0.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	848	0.4%
	5151	SJ Elec Assets	SJD	SJD - 122	848	4.5%
	5113	General CO Electric Assets	WCD	WCD - 960	848	6.1%
	5101	General KS Electric Assets	WKD	WKD - 960	848	4.8%
						100.0%
Step 125 (Charge From Product = 999) MASS (UED)						
6381		E-Business	UED		862	
	6144	MI General- MGD	MGD	MGD - 103	862	7.2%
	6140	MO General- MPD	MPD	MPD	862	22.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG	862	9.1%
	6148	CO General- PND	PND	PND_CO	862	2.4%
	6147	IA General- PND	PND	PND_IA	862	6.2%
	6149	KS General- PND	PND	PND_KS	862	5.9%
	6145	MN General- PND	PND	PND_MN	862	7.9%
	6146	NE General- PND	PND	PND_NE	862	8.7%
	6151	MN General- NMU	PND	PND_NMU	862	2.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	862	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	862	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	862	0.0%
	6152	MO General-SJD	SJD	SJD	862	5.7%
	1052	SJG - MO - ESF Allocations	SJG	SJG	862	4.0%
	6141	CO General- WCD	WCD	WCD	862	5.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG	862	2.5%
	6142	KS General- WKD	WKD	WKD	862	6.6%
	1050	UPS - KS - ESF Allocations	WKG	WKG	862	3.5%
						100.0%
Step 126 (Charge From Product = 980) Mass Formula						
6165		IA/MO Gas VPHQ	UED		862	
6166		IA/MO Gas Business Ops Mgr	UED		862	
	5198	MO MPD Gas Assets	MPD	MPD - 103	862	36.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	862	4.4%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	862	59.6%
						100.0%
Step 127 (Charge From Product = 980) Base 40						
6167		WestIA/NrthMO Ops Mgr	UED		309	
	5389	General MO MPD Gas Networks	MPD	MPD - 103	309	27.0%
	5357	Maryville Gas Network	SJD	SJD - 103	309	4.6%
	5451	General IA Gas Network Ops	PND	PND_IA - 103	309	68.4%
						100.0%
Step 128 (Charge From Product = 999) No. Fleet Vehicles						
5569		Missouri Fleet Management	UED	UED	309	
	5131	MPS Electric General	MPD	MPD	309	100.0%
Step 129 (Charge From Product = 999) No. Fleet Vehicles						
5872		Missouri SJ Fleet Management	UED	UED	309	
	5151	SJ Elec Assets	SJD	SJD	309	100.0%
END						

**BASIS OF ALLOCATION
UTILITY FACTORS-INDUSTRIAL STEAM**

1 The industrial steam utility allocation factors for St. Joseph Light & Power ("L&P") are listed
2 below by FERC account. These factors were used to distribute adjustments to the Income
3 Statement into utility components and were developed based on the methodology approved in
4 Case No. EO-94-36.

5

6 **INDUSTRIAL STEAM UTILITY ALLOCATION FACTORS**

7

8	<u>FERC AC</u>	<u>FERC AC DESCRIPTION</u>	<u>L&P</u>
9	920000	Admin & General Salaries	2.630%
10	921000	Office Supplies & Expense	2.350%
11	922000	Admin Expense Trans Credit	3.340%
12	922001	FDC Loading	1.220%
13	923000	Outside Services Employed	2.930%
14	924000	Property Insurance	10.860%
15	925000	Injuries & Damages	1.080%
16	926000	Employee Pensions & Benefits	2.640%
17	928000	Regulatory Commission Exp	3.020%
18	929000	Duplicate Charges - Credit	7.320%
19	930200	Miscellaneous General Exp	2.160%
20	931000	A&G Rents	2.730%
21	935000	Maintenance General Plant	8.430%
22	408100	Property Taxes	4.034%
23			
24		Net Plant	.063%
25			

AQUILA NETWORKS-L&P
STEAM/ELECTRIC ALLOCATION FACTORS
Lake Road Generating Station

OTHER OPERATING EXPENSE ALLOCATIONS

900 LB Coal Use Factor

$$\frac{\text{Previous 3 calendar years of steam coal fuel (million BTU's)}}{\text{Previous 3 calendar years of 900 lb Coal fuel (million BTU's)}} = \frac{4,795,042}{6,836,932} = 70.1\%$$

Combustion Turbine/Plant Capacity Factor

(a) 900 lb total required fuel input in million BTU/hr, less boiler #7 steam, to produce maximum rated electric generation on turbines 1, 2, & 3 =	871	
(b) Total required fuel input in million BTU/hr to produce maximum rated electric generation on turbine #4 =	1,057	
(c) Total required fuel input in million BTU/hr to produce maximum rated electric generation on turbines #5, #6, & #7 =	1,403	
(d) Sum of maximum non-coincident steam customer peak demands for the past 3 calendar years in million btu per hour =	355.0	
(e) Million BTU/hr of required fuel input per million BTU of industrial steam sold for the previous calendar year =	1.208	
Combustion Turbine/Plant capacity factor $\frac{c}{a+b+c+dxe}$ =	$\frac{1,403}{3,760}$	= 37.3%

Equivalent Employment Factor

(a) Lake Road Operation personnel manhours per shift =	32	
(b) Manhours per shift required to operate steam sales =	9.5	
Equivalent employment factor = $\frac{b}{a}$ =	$\frac{9.5}{32}$	= 29.7%

900 lb Steam Demand Factor

Determine the maximum coincident peaks for each month in the three year period. This produces 36 individual monthly maximum demands for the 900 psi system. From these 36 values, the three highest amounts are taken for each calendar year. This results in nine values. The percentage of steam and electric use in each of these nine values is then determined. The last step in the process is to add each of the nine percentages for electric and industrial steam allocation factors and divide by nine.

900 lb Steam Demand Allocation Factor = **21.3%**

AQUILA NETWORKS-L&P
STEAM/ELECTRIC ALLOCATION FACTORS
Lake Road Generating Station

900 lb STEAM FUEL CONSUMPTION FACTOR

$$\frac{\text{Previous 3 calendar years of total steam fuel (million BTU's)}}{\text{Previous 3 calendar years of total 900 lb fuel (million BTU's)}} = \frac{6,710,839}{9,954,101} = 67.4\%$$

TOTAL PLANT COAL BURN ALLOCATION FACTOR

$$\frac{\text{Previous 3 calendar years of steam coal fuel (million BTU's)}}{\text{Previous 3 calendar years of Lake Road coal fuel (million BTU's)}} = \frac{4,795,042}{24,906,945} = 19.3\%$$

TOTAL PLANT #2 OIL BURN ALLOCATION FACTOR

$$\frac{\text{Previous 3 calendar years of steam 2 oil fuel (million BTU's)}}{\text{Previous 3 calendar years of Lake Road 2 oil fuel (million BTU's)}} = \frac{95,405}{197,494} = 48.3\%$$

PLANT STRUCTURE & FEEDWATER PLANT ALLOCATION FACTORS

$$\frac{\text{Lake Road Steam plant in 311 accounts - dollars}}{\text{Total Lake Road plant in 311 accounts - dollars}} = \frac{1,365,289}{10,946,638} = 12.5\%$$

900/1800 LB STEAM DEMAND FACTOR

Determine the maximum coincident peaks for each month in the three year period. This produces 36 individual monthly maximum demands for the 900/1800 psi system. From these 36 values, the three highest amounts are taken for each calendar year. This results in nine values. The percentage of steam and electric use in each of these nine values is then determined. The last step in the process is to add each of the nine percentages for electric and industrial steam allocation factors and divide by nine.

$$900/1800 \text{ lb Steam Demand Factor} = 10.1\%$$

FEEDWATER CONSUMPTION ALLOCATION FACTOR

Based on 1994 review of feedwater uses, updated annually;

$$\text{Feedwater Consumption Allocation Factor for Steam} = 95.7\%$$

FEEDWATER SYSTEM DEMAND ALLOCATION FACTOR

Based on 1994 review of feedwater demand, updated annually;

$$\text{Feedwater System Demand Allocation Factor} = 87.1\%$$

AQUILA NETWORKS-L&P
STEAM/ELECTRIC ALLOCATION FACTORS
Lake Road Generating Station

MISSOURI AIR LAW FEE FACTOR

Based on annual calculations performed by Environmental Department to determine the actual air emission fee expense applicable to the steam and electric jurisdictions, respectively

Missouri Air Law Fee Factor = **15.34%**

TURBINE 1-4 EXTRACTION ALLOCATION FACTOR

Based on estimated 2002 cost of Turbine 1 work related to 1-4 extraction divided by total Turbine 1 maintenance expenses in 2002

<u>1-4 Extraction maintenance expense</u>	=	<u>9,201.71</u>	=	
Total Turbine 1 maintenance expense	=	79,800.96		11.53%

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the matter of Aquila, Inc. d/b/a Aquila)
Networks-L&P, for authority to file tariffs)
Increasing steam rates for the service provided) Case No. HR-_____
To customers in the Aquila Networks-L&P area)

County of Jackson)
) ss
State of Missouri)

AFFIDAVIT OF BEVERLEE R. AGUT

Beverlee R. Agut, being first duly sworn, deposes and says that she is the witness who sponsors the accompanying testimony entitled "Direct Testimony of Beverlee R. Agut;" that said testimony was prepared by her and under her direction and supervision; that if inquiries were made as to the facts in said testimony and schedules, she would respond as therein set forth; and that the aforesaid testimony and schedules are true and correct to the best of her knowledge, information, and belief.

Beverlee R Agut
Beverlee R. Agut

Subscribed and sworn to before me this 27th day of June, 2003.

Terry D. Lutes
Notary Public
Terry D. Lutes

My Commission expires:

8-20-2004

